

Hearing Date and Time: June 18, 2020 at 10:00 a.m.
Objection Deadline: June 11, 2020 at 4:00 p.m.

Alison D. Bauer
William F. Gray, Jr.
Jiun-Wen Teoh
FOLEY HOAG LLP
1301 Avenue of the Americas
25th Floor
New York, New York 10019
Tel: (646) 927-5500
Fax: (646) 927-5599

Michael Licker
Meredith S. Parkinson
James S. Fullmer
FOLEY HOAG LLP
Seaport West
155 Seaport Boulevard
Boston, Massachusetts 02210
Tel: (617) 832-1000
Fax: (617) 832-7000

Attorneys for Liddle & Robinson, L.L.P. Debtor and Debtor in Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- X
In re : Chapter 11
:
: Case No. 19-12346 (SHL)
:
LIDDLE & ROBINSON, L.L.P., :
: Jointly Administered with 19-10747 (SHL)
Debtor :
----- X

**SECOND APPLICATION OF FOLEY HOAG LLP
FOR INTERIM ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES INCURRED
AS COUNSEL TO THE DEBTOR AND DEBTOR-IN-POSSESSION
FOR THE PERIOD FROM NOVEMBER 1, 2019 THROUGH APRIL 30, 2020**

**SUMMARY SHEET PURSUANT TO
UNITED STATES TRUSTEE GUIDELINES (M-447)**

Name of Applicant:	Foley Hoag LLP
Authorized to Provide Services to:	Debtor and Debtor-in-Possession
Date of Retention:	October 30, 2019, <i>nunc pro tunc</i> to July 22, 2019 [ECF No. 109]
Period for Which Compensation and Expense Reimbursement is Sought:	November 1, 2019 through April 30, 2020
Amount of Interim Compensation Requested (less discounts applied):	\$370,171.98
Less 20% Holdback:	N/A
Net of Holdback:	N/A
Amount of Interim Expense Reimbursement Requested:	\$4,622.06

Total Compensation and Expense Reimbursement Requested:	\$374,794.04
Amount of Prior Holdback(s) Sought:	N/A

This is a/n: _____ monthly X interim _____ final application.

Prior Monthly Fee Statements								
Fee Statement Period	Fees Requested	Fees Allowed	Holdback Amounts for First Interim Fee Period	Total Fees Paid	Expenses Requested	Expenses Allowed	Expenses Paid	Total Paid
7/1/2019 – 7/31/2019 ECF NO. 118	\$46,768.13	\$0.00	\$18,707.25	\$28,060.88	\$200.00	\$0.00	\$200.00	\$28,260.88
8/1/2019 – 8/31/2019 ECF NO. 119	\$101,189.70	\$0.00	\$40,475.88	\$60,713.82	\$3,664.15	\$0.00	\$3,664.15	\$64,377.97
9/1/2019 – 9/30/2019 ECF NO. 134	\$102,164.40	\$0.00	\$40,865.76	\$61,298.64	\$746.15	\$0.00	\$746.15	\$62,044.79
10/1/2019 – 10/31/2019 ECF NO. 135	\$174,622.95	\$0.00	\$69,849.18	\$104,773.77	\$1,775.35	\$0.00	\$1,775.35	\$106,549.12
7/1 -10/31 Total:	\$424,745.18	\$0.00	\$169,898.07¹	\$254,847.11²	\$6,385.65	\$0.00	\$6,385.65	\$261,232.76

¹This amount reflects a 40% holdback that is not allowed at this time

² In response to informal objections that the U.S. Trustee raised, Foley Hoag agreed to reduce its fees by \$6,902.02 for the first interim period which reduction was applied to the fee period 7/1/2019 - 7/31/2019. Pursuant to this Court's Order at ECF 205, 60 percent of the fees and 100 percent of the expenses were paid subject to further allowance.

**SCHEDULE OF FEES FOR THE PERIOD
NOVEMBER 1, 2019 THROUGH APRIL 30, 2020**

Employee	Year of Admission	Year Fee Incurred	Hourly Rate 2019	Year Fee Incurred	Hourly Rate 2020	Hours Engaged	Total Value
Partners							
Bauer, Alison D.	1996	2019	\$900.00	2020	\$925.00	130.5	\$117,502.50
Gray Jr., William F.	1981	2019	\$925.00	2020	\$950.00	177.6	\$164,532.50
Licker, Michael	2010	2019	\$715.00	2020	\$750.00	34.5	\$24,744.50
Partner Totals						342.6	\$306,779.50
Associates							
Fullmer, James S.	2016	2019	\$505.00	2020	\$570.00	18.0	\$9,161.50
Parkinson, Meredith S.	2011	2019	\$595.00	2020	\$650.00	118.5	\$70,634.00
Teoh, Jiun-Wen Bob	2018	2019	\$470.00	2020	\$525.00	88.3	\$42,700.00
Associate Totals						224.8	\$122,495.50
Paralegals							
Kelly, Rachel		2019	\$335.00	2020	\$350.00	112.2	\$38,116.50
Paralegal Totals						112.2	\$38,116.50
Total						679.6	\$467,391.50
Less discounts applied							(\$97,219.52)
Total Fees							\$370,171.98

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	: Chapter 11
In re	:
	: Case No. 19-12346 (SHL)
LIDDLE & ROBINSON, L.L.P.,	:
	: Jointly Administered with 19-10747 (SHL)
Debtor	:
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**SECOND APPLICATION OF FOLEY HOAG LLP
FOR INTERIM ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES INCURRED
AS COUNSEL TO THE DEBTOR AND DEBTOR-IN-POSSESSION
FOR THE PERIOD FROM NOVEMBER 1, 2019 THROUGH APRIL 30, 2020**

TO THE HONORABLE JUDGE SEAN H. LANE
UNITED STATES BANKRUPTCY JUDGE

Foley Hoag LLP (“Foley Hoag”), as counsel to Liddle & Robin, L.L.P., debtor and debtor-in-possession, submits this application for the period November 1, 2019 through April 30, 2020 (the “Second Interim Compensation Period”) for allowance of professional compensation and reimbursement of expenses incurred, pursuant to sections 330 and 331 of title 11 of the United States Code, 11 U.S.C. §§101, et seq. (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rule 2016-1 of the Local Bankruptcy Rules for the Southern District of New York (the “Local Rules”), the Amended Guidelines for Fees and

Disbursements for Professionals in the Southern District of New York Bankruptcy Cases pursuant to General Order M-447 (Jan. 29, 2013) (the “Local Guidelines”), and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expense Filed under 11 U.S.C. §330, dated June 4, 2004, as amended on November 25, 2009 (the “UST Guidelines,” and, together with the Local Guidelines, the “Fee Guidelines”), and the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals [ECF No. 48], dated September 4, 2019 (the “Interim Compensation Order”), in connection with Foley Hoag’s representation of the Debtor in the above-captioned chapter 11 case during the period November 1, 2019 through and including April 30, 2020 (the “Compensation Period”). A proposed order is filed contemporaneously herewith.

In connection with Foley Hoag’s representation of the Debtor in the above-captioned chapter 11 case, Foley Hoag respectfully represents as follows:

BACKGROUND

1. On July 22, 2019, the Debtor filed a voluntary petition for relief under chapter 11 of Title 11 of the Bankruptcy Code, initiating this Chapter 11 Case.

2. On December 23, 2019, the Motion by the United States Trustee for Region 2 for Appointment of a Chapter 11 Trustee was granted [ECF No. 192] and on January 6, 2020 this Court approved the Appointment of Jonathan L. Flaxer, Esq. as the Chapter 11 trustee (the “Trustee”) [ECF No. 201]. No creditors committee has been appointed.

3. Additional factual background and information regarding the Debtor, including its business operations and property management, and the events leading to this Chapter 11 Case, is set forth in the *Affidavit of Jeffrey L. Liddle Under Bankruptcy Rule 1007-2* in support of the Debtor’s first day motions [ECF No. 2].

4. On October 30, 2019, the Court approved, effective as of July 22, 2019, the retention of Foley Hoag LLP as counsel to the Debtor [ECF No. 109].

JURISDICTION AND VENUE

5. The Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334.

6. Venue is proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A) and (O).

FEES AND EXPENSES FOR WHICH ALLOWANCE IS SOUGHT

7. On September 4, 2019, the Court entered the Interim Compensation Order. Pursuant to the Interim Compensation Order, retained professionals are authorized, *inter alia*, to submit monthly statements to the Debtor's counsel, counsel to all official committees, if any, creditors who have made an appearance in the instant case, and the United States Trustee for Region 2 (collectively, the "Notice Parties"), subject to a 20% holdback as to professional fees (the "Holdback").

8. During the Second Interim Compensation Period, Foley Hoag's attorneys and paraprofessionals expended a total of 679.6 hours for which compensation is requested. The blended hourly rate for Foley Hoag during the Second Interim Compensation Period was \$598.28 for all professionals and \$656.38 for attorneys.

9. Foley Hoag maintains computerized records of the daily time entries completed by all Foley Hoag attorneys and paraprofessionals. Preceding the time entries is a chart listing the names, billing rates, and time spent by each of the attorneys and paraprofessionals rendering services on behalf of the Debtor. In support of the Application and consistent with the Interim Compensation Order, copies of these computerized records, together with a computer-generated

detailed itemization of the expenses incurred by Foley Hoag for which reimbursement is sought, have been furnished to the Court and the United States Trustee (and copies have been filed publicly on the docket with the Monthly Fee Statements (defined below)).

10. Pursuant to the terms of the Interim Compensation Order, Foley Hoag has, to date, submitted ten monthly statements (collectively, the “Monthly Fee Statements”).

11. As Counsel Financial and the Trustee had agreed to an informal standstill, Foley Hoag withheld submission of its monthly fee statements. On May 20, 2020 Foley Hoag filed and served the Monthly Fee Statement for the period November 1, 2019 through November 30, 2019 on the Notice Parties [ECF No. 278] requesting eighty percent (80%) of its fees, in the amount of \$134,600.40, and one hundred percent (100%) of its expenses, in the amount of \$1,415.46, for a total compensation request in the amount of \$136,015.86.

12. On May 20, 2020 Foley Hoag filed and served the Monthly Fee Statement for the period December 1, 2019 through December 31, 2019 on the Notice Parties [ECF No. 279] requesting eighty percent (80%) of its fees, in the amount of \$139,010.11, and one hundred percent (100%) of its expenses, in the amount of \$439.80, for a total compensation request in the amount of \$139,449.91.

13. On May 20, 2020 Foley Hoag filed and served the Monthly Fee Statement for the period January 1, 2020 through January 31, 2020 on the Notice Parties [ECF No. 280] requesting eighty percent (80%) of its fees, in the amount of \$11,052.00, and one hundred percent (100%) of its expenses, in the amount of \$223.30, for a total compensation request in the amount of \$11,275.30.

14. On May 20, 2020 Foley Hoag filed and served the Monthly Fee Statement for the period February 1, 2020 through February 29, 2020 on the Notice Parties [ECF No. 281] requesting

eighty percent (80%) of its fees, in the amount of \$1,768.32, for a total compensation request in the amount of \$1,768.32. There were no expenses during the period February 1, 2020 through February 29, 2020 for which Foley Hoag sought reimbursement.

15. On May 20, 2020 Foley Hoag filed and served the Monthly Fee Statement for the period March 1, 2020 through March 31, 2020 on the Notice Parties [ECF No. 282] requesting eighty percent (80%) of its fees, in the amount of \$6,724.80, and one hundred percent (100%) of its expenses, in the amount of \$568.40, for a total compensation request in the amount of \$7,293.20.

16. On May 26, 2020 Foley Hoag filed and served the Monthly Fee Statement for the period April 1, 2020 through April 30, 2020 on the Notice Parties [ECF No. 282] requesting eighty percent (80%) of its fees, in the amount of \$2,981.95, and one hundred percent (100%) of its expenses, in the amount of \$1,975.10, for a total compensation request in the amount of \$4,957.05.

17. Pursuant to the terms of the Interim Compensation Order, Foley Hoag served a copy of each Monthly Fee Statement, supported by time and disbursement records and a summary of services rendered and expenses incurred, upon each of the Notice Parties (as defined in the Interim Compensation Order) in the format specified by the Guidelines, allowing each of the Notice Parties an opportunity to review and object to the Monthly Fee Statements.

18. During the roughly six-month period covered by the Second Interim Compensation Period, Foley Hoag submitted Monthly Fee Statements for fees aggregating \$370,171.98 and expenses totaling \$4,622.06. In accordance with the Interim Compensation Order, Foley Hoag sought payment of 80% of the fees, an amount equal to \$296,137.58 in the aggregate, and 100% of the expenses covered by each Monthly Fee Statement. To date, Foley Hoag has not been paid for its November, December, January, February, March, and April Monthly Fee Statements.

19. On June 1, 2020, Counsel Financial II LLC, LIG Capital LLC, and Counsel Financial Holdings LLC filed and served an objection to Foley Hoag's Notices of Monthly Fee Statement for the Periods from November 1, 2019 through April 30, 2020 [ECF No. 288] (the "Objection"). By the Objection, the Counsel Financial entities objected to the November, December, January, February, March, and April Monthly Fee Statements, arguing, in part, that payment of Foley Hoag should await the filing of a fee application and the confirmation of a plan of reorganization.

RELIEF REQUESTED

20. By this Application, Foley Hoag seeks an Order pursuant to sections 330 and 331 of the Bankruptcy Code, awarding Foley Hoag, on an interim basis, compensation for professional services rendered as Debtor's counsel in the amount of \$370,171.98 and reimbursement of customary and necessary out-of-pocket expenses in the amount of \$4,622.06, for a total award of \$374,794.04

21. The Monthly Fee Statements submitted by Foley Hoag are subject to the twenty percent (20%) Holdback, as provided for in the Interim Compensation Order. The aggregate amount of the Holdback during the Second Interim Compensation Period is \$74,034.40 (the "Second Interim Holdback"). To date, Foley Hoag has not been paid any of the compensation or expenses requested by the Monthly Fee Statements. Foley Hoag therefore respectfully requests that the Court authorize the Debtor to pay Foley Hoag 100% of the requested fees and expenses in the amount of \$370,171.98.

22. A summary of the total amount of time spent by each Foley Hoag attorney and paraprofessional for this case during the Second Interim Compensation Period is attached hereto and incorporated herein as **Exhibit A**.

23. A summary of Foley Hoag's expenses incurred during the Second Interim Compensation Period, broken down by category, is attached hereto and incorporated herein as **Exhibit B**.

24. Foley Hoag's contemporaneous time records and expense records for the Second Interim Compensation Period, from which the summaries described below were prepared, are attached hereto and incorporated herein as **Exhibit C**.

SUMMARY OF LEGAL SERVICES RENDERED

25. The following is a summary description of the primary services rendered by Foley Hoag during the Second Interim Compensation Period that highlights the benefits conferred upon the Debtor and its estate and creditors. All of the professional services rendered by Foley Hoag are set forth in the computerized time records maintained by Foley Hoag and annexed to the Monthly Fee Statements, and the Court is respectfully referred to those records for detail of all work performed by Foley Hoag.

26. Foley Hoag has rendered extensive professional services on behalf of the Debtor during the Second Interim Compensation Period. This Chapter 11 Case has required thoughtful effort by the attorneys and paraprofessionals of Foley Hoag as the Debtor has encountered numerous legal and logistical challenges. Whenever possible, as demonstrated in the summary of services below, potential disputes have been resolved, or attempted to be resolved without resort to the Court.

27. During the Second Interim Compensation Period, Foley Hoag devoted a substantial amount of time rendering legal services to the Debtor, a sampling of which are described below.

28. **Cooperation with Chapter 11 Trustee**. During the Second Interim Compensation Period, the Trustee, Jonathan L. Flaxer, was appointed to this case. Foley Hoag worked with the

Trustee to transition representation of the Firm's estate and assist in the transition of issues dealing with the operation of the Firm. Foley Hoag met with and provided information and analysis to the Trustee, his legal counsel and his financial advisors.

29. **Resolution of Claims.** Foley Hoag engaged major creditors, including Michael Barr, to resolve claims. Foley Hoag's discussions with Michael Barr resulted in a settlement agreement, which was submitted to the Court for approval by motion [ECF No. 249] and was subsequently approved [ECF No. 259].

30. **Interim Compensation Applications.** During the Second Interim Compensation Period, Foley Hoag worked with the Debtor and professionals to prepare and file the Interim Compensation applications for Foley Hoag [ECF No. 152], The Benefit Practice [ECF No. 153], and EisnerAmper LLP [ECF No. 154].

31. **Statements.** Foley Hoag counseled and assisted EisnerAmper with the preparation and filing of the Debtor's monthly operating reports.

32. **Claims Administration.** During the Second Interim Compensation Period, Foley Hoag reviewed and analyzed proofs of claim filed against the Debtor. Foley Hoag also prepared an *Application for an Order Establishing Deadline for Filing Proofs of Claim and Approving the Form and Manner Thereof* [ECF No. 161].

33. **Case Administration.** Foley Hoag prepared and filed a motion to further extend the Debtor's exclusive periods for filing and soliciting votes on a plan of reorganization to January 6, 2020 and March 9, 2020, respectively, which the Court granted [ECF No. 197].

34. **Discovery Matters.** During the Second Interim Compensation Period, Foley Hoag prepared motions for Rule 2004 examination of interested parties. Foley Hoag also prepared and defended Jeffrey Lew Liddle in depositions conducted by Counsel Financial.

35. **Plan Formation.** Foley Hoag worked with Jeffrey Lew Liddle and the Trustee and his counsel to begin the process of plan formulation and discussions about funding the estate.

36. **Litigation Matters.** In addition to the matters discussed above, Foley Hoag rendered services for, or on behalf of, the Debtor in connection with other litigation matters during the Second Interim Compensation Period, such as: (i) attempting to prevent a motion to convert the Debtor's chapter 11 case into a chapter 7 liquidation, filed by Counsel Financial; (ii) perfecting Jeffrey Lew Liddle and the Debtor's appeal from an adverse judgment in favor of creditor Counsel Financial II, LLC in New York state court, a judgment which has been integrally related to issues of CF II's status as a creditor in this bankruptcy proceeding; and (iii) assisting the Trustee with the perfection of an appeal in the First Department of an action against defendant Barry Willman.

PROJECT SUMMARY AND SERVICES RENDERED BY FOLEY HOAG

37. A summary of Compensation Requested by Project Category, as required by the UST Guidelines, which sets for the hours and fees billed for each project category listed below, is attached hereto as **Exhibit A.**

(a) **B100-Reporting.** This category includes work on the statement of financial affairs, schedules, monthly operating reports, and any other accounting or reporting activities, and contacts with the United States Trustee not included in other categories. Foley Hoag has expended 12.3 hours, totaling \$7,633.62, in this category.

(b) **B110-Case Administration.** This category is the "catch-all" for coordination and compliance activities not covered in another category. Among other things, this category includes numerous coordination and compliance matters, including contacts with the United States Trustee; the initial debtor interview and meeting of creditors with the United States Trustee; addressing general creditor inquiries, and multi-task

conferences, both internal and with the Debtor. Foley Hoag has expended 105.7 hours, totaling \$51,551.37, in this category.

(c) B120-Asset Analysis and Recovery. This category includes the identification and review of potential assets including causes of action and non-litigation recoveries. Foley Hoag has expended 6.8 hours, totaling \$3,784.86, in this category.

(d) B140-Relief from Stay/Adequate Protection Proceedings. This category includes work on matters relating to termination or continuation of the automatic stay under 362 and motions for adequate protection. Foley Hoag has expended 1.2 hours, totaling \$969.30, in this category.

(e) B160-Fee/Employment Applications. This category includes preparation of employment applications; motions to establish interim procedures for compensation of those professionals; preparation of budgets and staffing plans; and related work. Foley Hoag has expended 75.2 hours, totaling \$29,358.54, in this category.

(f) B170 Fee/Employment Objections. This category includes review of and objections to the employment and fee applications of others. Foley Hoag has expended 3.1 hours, totaling \$1,695.60, in this category.

(g) B190-Other Contested Matters. This category includes analysis and preparation of all other motions, opposition to motions and reply memoranda in support of motions (other than contract assumption or rejection motions). Foley Hoag has expended 416.7 hours, totaling \$244,930.68, in this category.

(h) B210-Business Operations. This category includes issues related to the opening of the debtor-in-possession account. Foley Hoag has expended 0.6 hours, totaling \$254.52, in this category.

(i) B230-Financing/Cash Collateral. This category includes negotiations, communications, drafting, preparing for and attending cash collateral hearings, and other work on matters under 11 U.S.C. §§ 361, 363, and 364, including cash collateral and secured claims and loan document analysis, all of which are described in more detail above. Foley Hoag has expended 14.2 hours, totaling \$8,669.52, in this category.

(j) B240-Tax Issues. This category includes analysis and advice regarding tax-related issues. Foley Hoag has expended 0.2 hours, totaling \$136.80, in this category.

(k) B310-Claims Administration and Objections. This category includes work on specific claim inquiries, bar date motions, and analyses, as well as objections to and allowances of claims. Foley Hoag has expended 24.4 hours, totaling \$11,262.15, in this category.

(l) B320-Plan and Disclosure Statement (including Business Plan). This category includes formulation, presentation and confirmation; compliance with the plan confirmation order, related orders and rules; and disbursement and case closing activities, except those related to the allowance of and objections to claims. To date, Foley Hoag has expended 10.8 hours, totaling \$5,487.30, in this category

(m) B4420 Restructurings. This category includes work related to the Debtor's status as a partnership under New York law. Foley Hoag has expended 4.3 hours, totaling \$2,681.28, in this category.

(n) L450 Trial and Hearing Attendance. This category includes work related to attending hearings on behalf to the Debtor. Foley Hoag has expended 4.1 hours, totaling \$1,756.44, in this category.

REQUEST FOR INTERIM COMPENSATION

38. Section 331 of the Bankruptcy Code provides for compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 provides that a Court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered [and] reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

39. In determining the amount of reasonable compensation to be awarded to [a] professional person, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (a) the time spent on such services;
 - (b) the rates charged for such services;
 - (c) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
 - (d) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
 - (e) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field;
- and

- (f) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

Id. § 330(a)(3).

40. Foley Hoag respectfully submits that the professional services rendered for and on behalf of the Debtor were necessary and reasonable, and serve to preserve and maximize value for the benefit of the Debtor's estate. The compensation requested herein is extremely reasonable in light of the nature, extent, and value of the services rendered to the Debtor.

41. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and nature of the problems, issues, and tasks involved. The fees sought by Foley Hoag in this Application are commensurate with fees awarded to Foley Hoag in other cases and the fees charged by comparable law firms. *See In re First Colonial Corporation of America*, 544 F.2d 1291 (5th Cir. 1977), *reh'g denied*, 547 F.2d 573, *cert. denied*, 431 U.S. 904 (1977).

42. Further, Foley Hoag assigned the work performed in this case to attorneys and paraprofessionals having the experience and specialization to perform the services required efficiently and properly. The attorneys and paraprofessionals providing the services for which compensation is sought, specialize in the fields of debtor and creditor rights, bankruptcy and litigation. Moreover, Foley Hoag, as a general practice, seeks to use the services of paraprofessionals and legal assistants supervised by attorneys whenever appropriate to limit costs and more efficiently utilize the services of attorneys. Foley Hoag has followed this practice with respect to the services rendered to the Debtor. Finally, in rendering services to and on behalf of

the Debtor, Foley Hoag took every care to provide the legal services as efficiently as possible and to avoid duplication of services.

43. In sum, the services rendered by Foley Hoag were necessary and beneficial to the Debtor and the Debtor's estate and were performed in a timely manner commensurate with the complexity, importance, and nature of the issues involved. Accordingly, approval of the compensation for professional services and reimbursement of expenses sought herein is warranted.

ACTUAL AND NECESSARY EXPENSES INCURRED

44. As set forth in **Exhibit B** hereto, in providing professional services during the Second Interim Compensation Period, Foley Hoag has incurred costs and expenses in the amount of \$4,622.06. These expenses are reasonable and necessary and were essential to the overall administration of Foley Hoag's representation as counsel to the Debtor in this Case.

CUSTOMARY AND COMPARABLE COMPENSATION

45. Pursuant to the Fee Guidelines and the Retention Order, Foley Hoag hereby represents that it increased professional fee rates effective as of January 1, 2020, as described in the Declaration of William F. Gray, Jr. Regarding Rate Increase of Foley Hoag LLP [ECF No. 216].

46. The blended hourly rate for Foley Hoag's timekeepers on this Application is \$570.78.

47. The blended hourly rate for Foley Hoag's domestic timekeepers firm-wide is \$604.69

48. Further, pursuant to the Fee Guidelines, Foley Hoag discloses the following blended hourly rates by category of timekeeper:

Title	Year-to-Date
Partner	\$778.56
Associate	\$532.98
Paralegal	\$293.15

47. As set forth in the Certification of William F. Gray, Jr., annexed hereto as **Exhibit D**, Foley Hoag believes that this Application is in compliance with Fee Guidelines.

48. No prior application has been made to this or any other Court for the relief requested herein for the Second Interim Compensation Period, nor has any payment been received by Foley Hoag on account of the legal services rendered in connection therewith, except as set forth herein. In addition, none of the requested fees and expenses are to be shared by Foley Hoag with any other party, nor are these or any other fees and expenses subject to a sharing agreement between Foley Hoag and any third party.

NOTICE

49. Notice of this Application has been provided to the Notice Parties, in accordance with the Interim Compensation Order. In light of the nature of the relief requested, the Debtor respectfully submits that no further notice is necessary.

NO PRIOR REQUEST

50. Foley Hoag has not previously sought the relief requested herein from this or any other court.

WHEREFORE, Foley Hoag respectfully requests that this Court enter an order:

- (i) approving the allowance, on an interim basis, of compensation for professional services rendered to the Debtor during the Second Interim

Compensation Period in the amount of \$370,171.98, which represents one-hundred percent (100%) of the total compensation for professional services rendered during the Second Interim Compensation Period;

- (ii) approving the allowance, on an interim basis, of the actual and necessary expenses incurred in the amount of \$4,622.06 for the Second Interim Compensation Period; authorizing and directing the Debtor to pay Foley Hoag 100% of its requested fees and expenses in the amount of \$374,794.04; and
- (iii) granting such other and further relief as this Court deems just and proper.

Dated: June 4, 2020
New York, New York

FOLEY HOAG LLP

By: /s/ William F. Gray, Jr.

William F. Gray, Jr.

Alison D. Bauer

Jiun-Wen Bob Teoh

1301 Avenue of the Americas, 25th Floor

New York, New York 10019

wgray@foleyhoag.com

abauer@foleyhoag.com

jteoh@foleyhoag.com

Tel: (646) 927-5500

Fax: (646) 927-5599

Michael Licker

Meredith S. Parkinson

James S. Fullmer

Seaport West

155 Seaport Boulevard

Boston, Massachusetts 02210

mlicker@foleyhoag.com

mparkinson@foleyhoag.com

jfullmer@foleyhoag.com

Tel: (617) 832-1000
Fax: (617) 832-7000

*Attorneys for Jeffrey Lew Liddle
Debtor and Debtor-in-Possession*

EXHIBIT A

**SUMMARY OF HOURLY FEES FOR THE PERIOD
NOVEMBER 1, 2019 THROUGH APRIL 30, 2020**

Foley & Lardner LLP

Hours Worked by Task Code on 36355.00002
Entries Billed November 2019 - April 2020

Task		Hours Billed	Amount
B100.B120	Asset Analysis and Recovery	6.8	\$3,784.86
B200.B210	Business Operations	0.6	\$254.52
B100.B110	Case Administration	105.7	\$51,551.37
B300.B310	Claims Administration and Objections	24.4	\$11,262.15
B100.B160	Fee/Employment Applications	75.2	\$29,358.54
B100.B170	Fee/Employment Objections	3.1	\$1,695.60
B200.B230	Finance/Cash Collateral	14.2	\$8,669.52
B100.B190	Other Contested Matters (excluding assumption/rejection motions)	416.7	\$244,930.68
B300.B320	Plan and Disclosure Statement (including Business Plan)	10.8	\$5,487.30
B100.B140	Relief from Stay/Adequate Protection Proceedings	1.2	\$969.30
B100.20	Reporting	12.3	\$7,633.62
B400.B420	Restructurings	4.3	\$2,681.28
B200.B240	Tax Issues	0.2	\$136.80
L400.L450	Trial and Hearing Attendance	4.1	\$1,756.44
Total:		679.6	\$370,171.98

Hours Billed by Task Code and Timekeeper on 36355.00002
Entries Billed November 2019 - April 2020

Employee		Hours Billed	Amount
B100.20 Reporting			
3152	Bauer, Alison D.	4.5	\$3,142.80
2653	Fullmer, James S.	0.3	\$109.08
3153	Gray Jr., William F.	4.2	\$3,080.25
3218	Kelly, Rachel	1.0	\$241.20
3116	Parkinson, Meredith S.	2.3	\$1,060.29
B100.20 Reporting Total:		12.3	\$7,633.62
B100.B110 Case Administration			
3152	Bauer, Alison D.	14.8	\$10,321.20
2653	Fullmer, James S.	3.2	\$1,336.23
3153	Gray Jr., William F.	17.4	\$12,961.80
3218	Kelly, Rachel	34.0	\$9,435.42
2187	Licker, Michael	4.4	\$2,676.96
3116	Parkinson, Meredith S.	25.4	\$12,299.76
3232	Teoh, Jiun-Wen Bob	6.5	\$2,520.00
B100.B110 Case Administration Total:		105.7	\$51,551.37
B100.B120 Asset Analysis and Recovery			
3152	Bauer, Alison D.	0.8	\$648.00
3153	Gray Jr., William F.	1.4	\$1,091.25
3116	Parkinson, Meredith S.	4.6	\$2,045.61
B100.B120 Asset Analysis and Recovery Total:		6.8	\$3,784.86
B100.B140 Relief from Stay/Adequate Protection Proceedings			
3153	Gray Jr., William F.	1.1	\$915.75
3116	Parkinson, Meredith S.	0.1	\$53.55
B100.B140 Relief from Stay/Adequate Protection Proceedings Total:		1.2	\$969.30
B100.B160 Fee/Employment Applications			
3152	Bauer, Alison D.	4.9	\$3,810.60
2653	Fullmer, James S.	0.5	\$181.80
3153	Gray Jr., William F.	2.9	\$2,095.65
3218	Kelly, Rachel	39.7	\$11,384.55
2187	Licker, Michael	0.4	\$205.92
3116	Parkinson, Meredith S.	19.3	\$9,082.80
3232	Teoh, Jiun-Wen Bob	7.5	\$2,597.22
B100.B160 Fee/Employment Applications Total:		75.2	\$29,358.54
B100.B170 Fee/Employment Objections			
3152	Bauer, Alison D.	1.7	\$1,166.40
3232	Teoh, Jiun-Wen Bob	1.4	\$529.20
B100.B170 Fee/Employment Objections Total:		3.1	\$1,695.60
B100.B190 Other Contested Matters (excluding assumption/rejection motions)			
3152	Bauer, Alison D.	93.7	\$66,160.80

Foley Hoag LLP
 Hours Billed by Task Code and Timekeeper on 36355.00002
 Entries Billed November 2019 - April 2020

Employee		Hours Billed	Amount
B100.B190 Other Contested Matters (excluding assumption/rejection motions)			
2653	Fullmer, James S.	13.4	\$4,923.72
3153	Gray Jr., William F.	144.2	\$105,506.55
3218	Kelly, Rachel	35.6	\$9,488.16
2187	Licker, Michael	29.7	\$16,953.75
3116	Parkinson, Meredith S.	43.6	\$20,691.72
3232	Teoh, Jiun-Wen Bob	56.5	\$21,205.98
B100.B190 Other Contested Matters (excluding assumption/rejection motions) Total:		416.7	\$244,930.68
B200.B210 Business Operations			
2653	Fullmer, James S.	0.6	\$254.52
B200.B210 Business Operations Total:		0.6	\$254.52
B200.B230 Finance/Cash Collateral			
3152	Bauer, Alison D.	5.3	\$4,017.60
3153	Gray Jr., William F.	2.3	\$1,665.00
3218	Kelly, Rachel	0.6	\$180.90
3116	Parkinson, Meredith S.	6.0	\$2,806.02
B200.B230 Finance/Cash Collateral Total:		14.2	\$8,669.52
B200.B240 Tax Issues			
3153	Gray Jr., William F.	0.2	\$136.80
B200.B240 Tax Issues Total:		0.2	\$136.80
B300.B310 Claims Administration and Objections			
3152	Bauer, Alison D.	0.7	\$453.60
3153	Gray Jr., William F.	2.6	\$2,097.90
3116	Parkinson, Meredith S.	12.1	\$5,622.75
3232	Teoh, Jiun-Wen Bob	9.0	\$3,087.90
B300.B310 Claims Administration and Objections Total:		24.4	\$11,262.15
B300.B320 Plan and Disclosure Statement (including Business Plan)			
3152	Bauer, Alison D.	1.5	\$1,215.00
3153	Gray Jr., William F.	1.3	\$933.75
3218	Kelly, Rachel	1.3	\$391.95
3116	Parkinson, Meredith S.	1.0	\$535.50
3232	Teoh, Jiun-Wen Bob	5.7	\$2,411.10
B300.B320 Plan and Disclosure Statement (including Business Plan) Total:		10.8	\$5,487.30
B400.B420 Restructurings			
3152	Bauer, Alison D.	2.6	\$2,106.00
3232	Teoh, Jiun-Wen Bob	1.7	\$575.28
B400.B420 Restructurings Total:		4.3	\$2,681.28

Hours Billed by Task Code and Timekeeper on 36355.00002

Entries Billed November 2019 - April 2020

Employee		Hours Billed	Amount
L400.L450 Trial and Hearing Attendance			
3116	Parkinson, Meredith S.	4.1	\$1,756.44
L400.L450 Trial and Hearing Attendance Total:		4.1	\$1,756.44
Grand Total:		679.6	\$370,171.98

EXHIBIT B

**SUMMARY OF EXPENSES FOR THE PERIOD
NOVEMBER 1, 2019 THROUGH APRIL 30, 2020**

Foley Hoag LLP
 Costs Incurred by Cost Code on 36355.00002
 Entries Billed November 2019 - April 2020

Cost Code		Costs Billed
200	Air Fare	\$336.11
312	Computer Research, PACER	\$193.00
005	Conference Call	\$184.00
027	Courier Services	\$130.00
100	Document Preparation	\$3,692.10
029	Express Delivery (FEDEX)	\$33.92
111	Filing & Recording Fees	(\$1,441.50)
055	In-House B&W Printing - Outsourced	\$183.80
206	Meals	\$140.02
112	Official Fees and Costs	\$15.00
113	Outside Professional Fees	\$902.80
201	Taxi Fare	\$16.80
205	Train Fare	\$174.00
211	Uber Service	\$62.01
Total:		\$4,622.06

Costs Incurred by Cost Code and Timekeeper on 36355.00002
Entries Billed November 2019 - April 2020

Employee		Costs Billed
005 Conference Call		
3152	Bauer, Alison D.	(\$44.00)
3116	Parkinson, Meredith S.	\$228.00
005 Conference Call Total:		\$184.00
027 Courier Services		
3152	Bauer, Alison D.	\$130.00
027 Courier Services Total:		\$130.00
029 Express Delivery (FEDEX)		
3218	Kelly, Rachel	\$33.92
029 Express Delivery (FEDEX) Total:		\$33.92
055 In-House B&W Printing - Outsourced		
3218	Kelly, Rachel	\$183.80
055 In-House B&W Printing - Outsourced Total:		\$183.80
100 Document Preparation		
3218	Kelly, Rachel	\$3,692.10
100 Document Preparation Total:		\$3,692.10
111 Filing & Recording Fees		
3003	Clapp, Helen	\$253.00
3153	Gray Jr., William F.	(\$1,694.50)
111 Filing & Recording Fees Total:		(\$1,441.50)
112 Official Fees and Costs		
3177	Rosehill, Phillip	\$15.00
112 Official Fees and Costs Total:		\$15.00
113 Outside Professional Fees		
3152	Bauer, Alison D.	\$44.00
3218	Kelly, Rachel	\$779.60
3177	Rosehill, Phillip	\$79.20
113 Outside Professional Fees Total:		\$902.80
200 Air Fare		
3116	Parkinson, Meredith S.	\$336.11
200 Air Fare Total:		\$336.11
201 Taxi Fare		
3152	Bauer, Alison D.	\$16.80
201 Taxi Fare Total:		\$16.80
205 Train Fare		
3116	Parkinson, Meredith S.	\$174.00
205 Train Fare Total:		\$174.00

Foley Hoag LLP
 Costs Incurred by Cost Code and Timekeeper on 36355.00002
 Entries Billed November 2019 - April 2020

Employee		Costs Billed
206	Meals	
3218	Kelly, Rachel	\$140.02
206	Meals Total:	\$140.02
211	Uber Service	
3153	Gray Jr., William F.	\$62.01
211	Uber Service Total:	\$62.01
312	Computer Research, PACER	
2701	Bennett, Sarah S.	\$193.00
312	Computer Research, PACER Total:	\$193.00
Grand Total:		\$4,622.06

EXHIBIT C

**DETAILED TIME AND EXPENSE RECORDS FOR THE PERIOD
NOVEMBER 1, 2019 THROUGH APRIL 30, 2020**

Foley Hoag LLP
Hours Billed by Task Code on 36355.00002
Entries Billed November 2019 - April 2020

Attorney	Work Date	Narrative	Hours Billed	Amount
Reporting (B100.20)				
315 2 Bauer, Alison D.	11/5/2019	Attention to communications to and from Wander regarding monthly operating reports and emails to and from A. Akinrinade re same.	0.1	\$81.00
315 2 Bauer, Alison D.	11/10/2019	Emails to and from A. Akinrinade re monthly operating reports.	0.3	\$243.00
315 2 Bauer, Alison D.	11/14/2019	Attention to D. Wander requests regarding MORs.	0.3	\$243.00
311 6 Parkinson, Meredith S.	11/14/2019	Discuss monthly operating reports with EisnerAmper and A. Bauer in response to CF inquiry regarding EisnerAmper fee applications.	0.7	\$374.85
315 2 Bauer, Alison D.	11/14/2019	Confer with Akinrinade and Parkinson regarding MORs.	0.7	\$567.00
315 3 Gray Jr., William F.	11/12/2019	Confer with Adeola re monthly operating reports and tax return issues; confer with R. Lynne re preparation of tax returns.	0.8	\$666.00
315 3 Gray Jr., William F.	11/13/2019	Coordinate with Lynne, Crevani and EisnerAmper re preparation of monthly operating reports and tax returns.	0.5	\$416.25
315 3 Gray Jr., William F.	11/13/2019	Review monthly operating reports with Adeola.	0.4	\$333.00
315 2 Bauer, Alison D.	12/3/2019	Review MORs for July - October and draft questions to accountant (.3); conference calls with A. Akinrinade (.3); call with Fullmer & R. Kelly re filing and distribution (.1).	0.7	\$453.60
265 3 Fullmer, James S.	12/3/2019	Attention to filing of monthly operating reports.	0.1	\$36.36
265 3 Fullmer, James S.	12/3/2019	Call with A. Bauer and R. Kelly regarding filing of monthly operating reports.	0.1	\$36.36
315 3 Gray Jr., William F.	12/3/2019	Review filing of Monthly Operating Reports; review questions from Counsel Financial's counsel re redactions and other issues re firm accounting.	1.3	\$865.80
265 3 Fullmer, James S.	12/10/2019	Call with A. Bauer regarding monthly operating reports.	0.1	\$36.36
321 8 Kelly, Rachel	12/3/2019	File monthly operating reports to docket; Call and emails with A. Bauer and J. Fullmer re same; service of same	1.0	\$241.20
311 6 Parkinson, Meredith S.	12/12/2019	Call with EisnerAmper, W. Gray and A. Bauer regarding accounts receivable reconciliation and amended MORs.	0.5	\$214.20
311 6 Parkinson, Meredith S.	12/13/2019	Call with A. Bauer to discuss response to Counsel Financial regarding statement redactions (.3); prepare and send response to Counsel Financial re same (.5).	0.8	\$342.72
311 6 Parkinson, Meredith S.	12/10/2019	Correspondence with team re changes to AR in MORs.	0.3	\$128.52
315 2 Bauer, Alison D.	12/16/2019	Call with A. Akinrinade, W. Gray and M. Parkinson on MORs; (1.0); follow up on proposed language (.3).	1.3	\$842.40
315 3 Gray Jr., William F.	12/12/2019	Review revisions to MORs re accounts receivable issue.	0.8	\$532.80
315 2 Bauer, Alison D.	12/9/2019	Work on issues related to MORs.	0.3	\$194.40
315 2 Bauer, Alison D.	12/10/2019	Call with Fullmer and work on MOR issues.	0.2	\$129.60
315 2 Bauer, Alison D.	12/13/2019	Attention to Counsel Financial questions re MORs, bank accounts and reporting issues.	0.6	\$388.80
315 3 Gray Jr., William F.	12/16/2019	Work on revised MOR regarding accounts receivable reconciliation matter; discussions with A. Bauer re same.	0.4	\$266.40
Reporting Total:			12.3	\$7,633.62
Case Administration (B100.B110)				
265 3 Fullmer, James S.	11/1/2019	Attention to case administration matters.	1.2	\$545.40
315 2 Bauer, Alison D.	11/4/2019	Call with J. Fullmer on master service list.	0.1	\$81.00
321 8 Kelly, Rachel	11/1/2019	Emails with A. Bauer, W. Gray, and J. Fullmer re notice of rate increases; update internal calendar re same.	0.4	\$120.60

265 3	Fullmer, James S.	11/4/2019	Attention to case administration matters.	0.4	\$181.80
265 3	Fullmer, James S.	11/5/2019	Call with A. Bauer regarding case administration issue.	0.1	\$45.45
323 2	Teoh, Jiun-Wen Bob	11/4/2019	Researched Judge Lane's local rules and reviewed case management order to discern procedure for evidentiary hearing.	0.4	\$169.20
315 2	Bauer, Alison D.	11/8/2019	Review and revise pleadings to be filed and emails to R. Kelly re same.	0.2	\$162.00
311 6	Parkinson, Meredith S.	11/7/2019	Additional research re evidentiary hearings on conversion motions and draft summary of same for W. Gray.	3.1	\$1,660.05
311 6	Parkinson, Meredith S.	11/5/2019	Research re bad faith filings and cause for conversion or dismissal.	3.5	\$1,874.25
321 8	Kelly, Rachel	11/8/2019	Emails with A. Bauer and J. Fullmer re certificates of service (.2); revise certificates and file to docket (.9).	1.1	\$331.65
321 8	Kelly, Rachel	11/7/2019	Draft and circulate certificates of service; revise per prior and updated service lists	1.0	\$301.50
321 8	Kelly, Rachel	11/7/2019	Draft certificate of service and confer with J. Fullmer re same	0.5	\$150.75
218 7	Licker, Michael	11/12/2019	Telephone conference with A. Bauer regarding case lists (0.1); attend team meeting strategy meeting (1.2).	1.3	\$836.55
315 2	Bauer, Alison D.	11/12/2019	Team meeting.	1.3	\$1,053.00
321 8	Kelly, Rachel	11/12/2019	Team meeting re case status	1.3	\$391.95
323 2	Teoh, Jiun-Wen Bob	11/12/2019	Team meeting to discuss ongoing issues	1.3	\$549.90
315 3	Gray Jr., William F.	11/12/2019	Work on agenda on ongoing matters.	0.4	\$333.00
315 3	Gray Jr., William F.	11/12/2019	Liddle team meeting.	1.3	\$1,082.25
311 6	Parkinson, Meredith S.	11/12/2019	Attend team meeting.	1.3	\$696.15
311 6	Parkinson, Meredith S.	11/12/2019	Review CMO re page limits for pleadings.	0.3	\$160.65
321 8	Kelly, Rachel	11/12/2019	Emails re transcripts of 341 meetings.	0.2	\$60.30
321 8	Kelly, Rachel	11/14/2019	Arrange payment for 7/29 hearing transcript	0.2	\$60.30
315 2	Bauer, Alison D.	11/15/2019	Attention to adjourned matters and notices and stipulations thereto.	0.7	\$567.00
321 8	Kelly, Rachel	11/14/2019	Update internal calendar with new objection and hearing deadlines per recently filings	0.5	\$150.75
321 8	Kelly, Rachel	11/18/2019	Draft and circulate certificate of service; file to docket	1.2	\$361.80
315 2	Bauer, Alison D.	11/20/2019	Attention to chapter 11 trustee/conversion issues.	0.1	\$81.00
265 3	Fullmer, James S.	11/20/2019	Call with A. Bauer regarding case administration matters.	0.1	\$45.45
315 2	Bauer, Alison D.	11/20/2019	Team meeting.	1.9	\$1,539.00
218 7	Licker, Michael	11/20/2019	Attend team strategy meeting.	1.9	\$1,222.65
321 8	Kelly, Rachel	11/20/2019	Team status meeting	1.9	\$572.85
321 8	Kelly, Rachel	11/20/2019	Prepare and circulate draft agenda for upcoming omnibus hearing	1.5	\$452.25
321 8	Kelly, Rachel	11/20/2019	Update and circulate agenda for team meeting	0.5	\$150.75
265 3	Fullmer, James S.	11/25/2019	Call with A. Bauer regarding omnibus hearing.	0.1	\$45.45
323 2	Teoh, Jiun-Wen Bob	11/20/2019	Team meeting with W Gray, A Bauer, M Licker, M Parkinson and R Kelly.	1.9	\$803.70
311 6	Parkinson, Meredith S.	11/20/2019	Review status of agenda items from previous team meeting (.3); Attend team meeting (1.9).	2.2	\$1,178.10

311 6	Parkinson, Meredith S.	11/22/2019	Research re consequences of potential chapter 7 conversion	1.4	\$749.70
311 6	Parkinson, Meredith S.	11/20/2019	Review Dewey docket and pull precedents for plan, DS, and bar date filings.	0.4	\$214.20
311 6	Parkinson, Meredith S.	11/22/2019	Review final agenda for 11/26 hearing for filing.	0.2	\$107.10
315 3	Gray Jr., William F.	11/19/2019	Work on structuring of a Chapter 11 plan; look at issues re classification system, feasibility of payouts, etc.	1.6	\$1,332.00
315 3	Gray Jr., William F.	11/19/2019	Confer with Jeffrey Liddle re settlement of actions and collection of actions for funding of the estate and reorganization plan.	0.5	\$416.25
315 3	Gray Jr., William F.	11/20/2019	Update case status memorandum; brief client re all outstanding matters re case.	0.5	\$416.25
315 3	Gray Jr., William F.	11/20/2019	Team meeting to discuss opposition to conversion motion, plan formation and status update on various matters.	1.3	\$1,082.25
315 3	Gray Jr., William F.	11/23/2019	Conference with client re conversion motion; review of affidavit in opposition to conversion motion; review of handling of appellate matter before J. Rakoff; review of handling of perfection of appeal in the 4th Dept.; review of collection actions in the Innucci and Rotger matters; review of other pending matters.	2.0	\$1,665.00
321 8	Kelly, Rachel	11/19/2019	Retrieve and circulate recently entered Orders	0.2	\$60.30
321 8	Kelly, Rachel	11/20/2019	Review and document all motions and objections filed by Counsel Financial	0.4	\$120.60
321 8	Kelly, Rachel	11/20/2019	File EisnerAmper monthly fee statement to docket; service of same	0.4	\$120.60
321 8	Kelly, Rachel	11/21/2019	Revise and circulate agenda for upcoming hearing	0.5	\$150.75
321 8	Kelly, Rachel	11/21/2019	Call to chambers re entry of pending 2004 motion orders	0.1	\$30.15
321 8	Kelly, Rachel	11/21/2019	Prepare hearing binder for A. Bauer; email same to J. Fullmer	0.6	\$180.90
321 8	Kelly, Rachel	11/22/2019	Finalize and file hearing agenda; service of same	1.0	\$301.50
321 8	Kelly, Rachel	11/25/2019	Revise binder for A. Bauer; prepare binder for W. Gray	1.5	\$452.25
321 8	Kelly, Rachel	11/25/2019	Prepare amended agenda to incorporate recent filings; file to docket; service of same.	1.5	\$452.25
311 6	Parkinson, Meredith S.	11/26/2019	Revise proposed orders for cash collateral and exclusivity and send to A. Bauer and R. Kelly for filing.	0.4	\$214.20
321 8	Kelly, Rachel	11/26/2019	Calls to and from court re hearing	0.3	\$90.45
321 8	Kelly, Rachel	11/27/2019	Calls with chambers re entering orders on the docket	0.3	\$90.45
321 8	Kelly, Rachel	11/27/2019	Emails with A. Bauer and M. Parkinson re proposed orders; email same to chambers.	0.6	\$180.90
321 8	Kelly, Rachel	11/27/2019	Update internal calendar	0.5	\$150.75
315 2	Bauer, Alison D.	12/4/2019	Discuss agenda with R. Kelly and follow up on various motions with team.	0.2	\$129.60
218 7	Licker, Michael	12/6/2019	Attend team strategy meeting.	1.2	\$617.76
315 2	Bauer, Alison D.	12/6/2019	Team meeting.	1.2	\$777.60
265 3	Fullmer, James S.	12/6/2019	Attend team meeting.	1.2	\$436.32
315 2	Bauer, Alison D.	12/8/2019	Draft, review and revise motions, objections, orders, notices including objections to conversion and appointment of trustee, and bar date and internal emails re same.	5.4	\$3,499.20
311 6	Parkinson, Meredith S.	12/5/2019	Call with A. Bauer re status of various workstreams (.3); review docket for entry of recent orders and correspondence with R. Kelly re same (.2).	0.5	\$214.20
311 6	Parkinson, Meredith S.	12/6/2019	Attend team meeting re workstreams and status.	1.2	\$514.08
311 6	Parkinson, Meredith S.	12/6/2019	Review pleadings filed by UST.	0.6	\$257.04

311 6	Parkinson, Meredith S.	12/8/2019	Review omnibus objection to conversion motions (1.2); further revision to supporting objection (1.9).	3.1	\$1,328.04
311 6	Parkinson, Meredith S.	12/7/2019	Review current draft of Liddle affidavit in support of omnibus objections to conversion (1.9); revisions to Wilen affidavit in accordance with same (.4); review materials sent by A. Bauer regarding potential arguments to add to pleadings (.5).	2.8	\$1,199.52
311 6	Parkinson, Meredith S.	12/6/2019	Emails to case professionals re status of tax returns and benefits plan administration.	0.2	\$85.68
323 2	Teoh, Jiun-Wen Bob	12/6/2019	Team meeting with W Gray, A Bauer, M Licker, M Parkinson, J Fullmer and R Kelly.	1.2	\$406.08
315 3	Gray Jr., William F.	12/3/2019	Telephone call with Dan Crevani re pension fund accounting and preparation of tax returns.	0.4	\$266.40
315 3	Gray Jr., William F.	12/6/2019	Liddle team meeting to discuss status of case in preparation of papers and opposition to conversion motions.	1.2	\$799.20
323 2	Teoh, Jiun-Wen Bob	12/10/2019	Drafted letter to Justice Chimes regarding CF's request to cancel undertaking.	1.0	\$338.40
323 2	Teoh, Jiun-Wen Bob	12/11/2019	Researched the procedure for signatures and notarization of affidavits.	0.3	\$101.52
315 2	Bauer, Alison D.	12/11/2019	Attention to hearing dates and administrative issues.	0.2	\$129.60
311 6	Parkinson, Meredith S.	12/11/2019	Correspondence re upcoming court dates.	0.2	\$85.68
311 6	Parkinson, Meredith S.	12/11/2019	Correspondence with the Benefit Practice re status of profit sharing plan review.	0.2	\$85.68
311 6	Parkinson, Meredith S.	12/9/2019	Correspondence with R. Reverendo re workers compensation.	0.2	\$85.68
315 2	Bauer, Alison D.	12/16/2019	Review and mark up agenda (.2); attention to adjourned matters (.1); confer with R. Kelly re hearing (.1); attention to proposed orders and filings-exclusivity, cash collateral, Lynne fee statement (.3).	0.7	\$453.60
315 2	Bauer, Alison D.	12/13/2019	Review and revise various notices.	0.2	\$129.60
321 8	Kelly, Rachel	12/11/2019	Emails with M. Parkinson and A. Bauer re hearing dates; calls with court re same; update internal calendar with new dates.	0.7	\$168.84
321 8	Kelly, Rachel	12/16/2019	Update and revise agenda per W. Gray and A. Bauer	1.5	\$361.80
315 2	Bauer, Alison D.	12/20/2019	Attention to US Trustee proposal request for trustee and calls re same.	0.6	\$388.80
315 2	Bauer, Alison D.	12/20/2019	Review and provide comment on US trustee's Trustee order.	0.1	\$64.80
311 6	Parkinson, Meredith S.	12/16/2019	Call with B. Teoh re exclusivity orders (.1); review and comment on proposed orders (.3).	0.4	\$171.36
311 6	Parkinson, Meredith S.	12/16/2019	Review and circulate status reports for tax and benefits work to W. Gray.	0.2	\$85.68
311 6	Parkinson, Meredith S.	12/20/2019	Call with EisnerAmper re impact of trustee appointment and monthly fee statements.	0.3	\$128.52
311 6	Parkinson, Meredith S.	12/20/2019	Call with A. Bauer re UST comments on proposed orders (.1); revise order and send same to UST (.4).	0.5	\$214.20
311 6	Parkinson, Meredith S.	12/20/2019	Calls, emails with benefits consultant and tax accountant re status of work and appointment of trustee.	0.5	\$214.20
265 3	Fullmer, James S.	12/26/2019	Attention to case administration matters.	0.1	\$36.36
315 3	Gray Jr., William F.	12/23/2019	Prepare memorandum to US Trustee re recommendations for Chapter 11 Trustee.	1.0	\$666.00
315 3	Gray Jr., William F.	12/27/2019	Meeting with J. Liddle re duties of debtor in anticipation of Trustee appointment; prepare memorandum re status of case for presentation to Trustee.	1.2	\$799.20
311 6	Parkinson, Meredith S.	12/30/2019	Calls, emails with Chambers regarding Chapter 11 trustee comfort order.	0.5	\$214.20

315 3	Gray Jr., William F.	1/3/2020	Meeting with the Chapter 11 Trustee Jonathan Flaxer, Michael Weinstein and Michael Devorin with Jeff Liddle as debtor to review the status of the case, including the transfer of control of the DIP accounts, upcoming court hearings, the arguments on the appeal to the 4th Department re the pre-petition decision in favor of Counsel Financial re the Motion for Summary Judgment in lieu of complaint; review of collection of outstanding assets of the estate including accounts receivable and various claims for contributions against former partners and upcoming potential litigation settlements and judgments and sundry related matters, including handling of Blaine Bortnick's issues regarding his Liddle & Robinson email account.	5.5	\$3,762.00
323 2	Teoh, Jiun-Wen Bob	1/2/2020	Reviewed items for 1/9 hearing and prepared agenda with R. Kelly.	0.4	\$151.20
321 8	Kelly, Rachel	1/6/2020	Calls to and from chambers re hearing dates; draft and circulate notice of adjournment; revise per A. Bauer; file to docket; service of same.	1.1	\$277.20
321 8	Kelly, Rachel	1/7/2020	Obtain and circulate recently filed Orders	0.5	\$126.00
315 2	Bauer, Alison D.	1/9/2020	Call with J. Flaxer and emails to and from Flaxer regarding transition issues.	0.2	\$133.20
311 6	Parkinson, Meredith S.	1/10/2020	Call with A. Bauer regarding transition issues to discuss revised interim fee order, scheduling of hearings, and role going forward.	0.3	\$140.40
311 6	Parkinson, Meredith S.	1/9/2020	Call with EisnerAmper to discuss role going forward and timing of fee statements.	0.1	\$46.80
315 2	Bauer, Alison D.	1/6/2020	Revising draft order and reviewing comments thereto (.4); responses to Trustee inquiries (.2).	0.6	\$399.60
315 2	Bauer, Alison D.	1/14/2020	Confer with W. Gray and follow up with Fullmer on trustee requests regarding transition issues.	0.4	\$266.40
315 2	Bauer, Alison D.	1/10/2020	Communications with Trustee.	0.2	\$133.20
311 6	Parkinson, Meredith S.	1/14/2020	Review and comment on revised proposed order on interim fee application.	0.4	\$187.20
321 8	Kelly, Rachel	1/10/2020	Arrange payment of transcript; distribute to team	0.2	\$50.40
315 2	Bauer, Alison D.	1/15/2020	Confer with J. Flaxer and follow-up emails regarding transition issues; emails to and from M. Weinstein.	0.4	\$266.40
311 6	Parkinson, Meredith S.	1/15/2020	Review recharacterization research and respond to trustee request re same.	0.4	\$187.20
315 2	Bauer, Alison D.	1/12/2020	Attention to communications from Flaxer regarding transition issues and internal emails re same.	0.1	\$66.60
321 8	Kelly, Rachel	1/14/2020	Emails with J. Teoh re monthly compensation order; review and send proposed orders	0.4	\$100.80
321 8	Kelly, Rachel	1/22/2020	Revise certificates of service.	0.5	\$126.00
321 8	Kelly, Rachel	1/23/2020	Finalize billing issues and confer with P. Rosehill re same.	0.5	\$126.00
321 8	Kelly, Rachel	1/28/2020	Draft and circulate agenda in preparation of Feb 5 hearing	1.3	\$327.60
321 8	Kelly, Rachel	1/28/2020	Draft certificate of service of recently filed court documents.	0.5	\$126.00
321 8	Kelly, Rachel	12/23/2019	Draft certificates of service; emails with M. Licker re same; file certificates to docket and service of same.	0.6	\$144.72
321 8	Kelly, Rachel	12/30/2019	Emails with M. Parkinson and P. Rosehill re outstanding CSC Global invoices	0.3	\$72.36
321 8	Kelly, Rachel	1/31/2020	Finalized and filed Declaration re Rate Increase; service of same.	0.3	\$75.60
321 8	Kelly, Rachel	2/3/2020	Draft and circulate certificate of service	0.4	\$100.80
321 8	Kelly, Rachel	2/7/2020	Update internal calendar	0.3	\$75.60
321 8	Kelly, Rachel	2/21/2020	Revise certificates of service	0.5	\$126.00
321 8	Kelly, Rachel	2/25/2020	Finalize and file certificates of service	0.5	\$126.00
315 3	Gray Jr., William F.	2/26/2020	Conference with A. Akinrinade & A. Bauer re MORs and review of transition cost issues between JLL and L&R DIP accounts.	0.5	\$342.00
321 8	Kelly, Rachel	3/3/2020	Research re updating creditor address; call to clerk of court re same	0.2	\$50.40

321 8	Kelly, Rachel	3/18/2020	Calls to chambers and to clerk of court re transmitting unredacted documents	0.1	\$25.20
321 8	Kelly, Rachel	3/17/2020	Call to chambers re unredacted documents re Barr Motion.	0.1	\$25.20
321 8	Kelly, Rachel	3/19/2020	Draft certificate of service	0.3	\$75.60
321 8	Kelly, Rachel	3/23/2020	Finalize notice of omnibus hearing; file and service of same	0.4	\$100.80
321 8	Kelly, Rachel	3/24/2020	Update certificate of service; finalize and file same to docket	0.5	\$126.00
321 8	Kelly, Rachel	3/30/2020	Calls to chambers re hearing; draft agenda	0.5	\$126.00
321 8	Kelly, Rachel	3/31/2020	Revise and file agenda; service of same; emails with P. Rosehill re same; follow up email to chambers with hearing	1.0	\$252.00
321 8	Kelly, Rachel	4/1/2020	Update internal files and calendars	0.3	\$75.60
321 8	Kelly, Rachel	4/3/2020	Emails with P. Rosehill re service of documents; draft certificate of service	0.5	\$126.00
321 8	Kelly, Rachel	4/6/2020	Revise certificates of service	0.3	\$75.60
321 8	Kelly, Rachel	4/8/2020	Emails with A. Bauer and Torsys re appeals dockets	0.3	\$75.60
321 8	Kelly, Rachel	4/8/2020	Review of 2nd Circuit order as it applies to pending appeals	0.2	\$50.40
321 8	Kelly, Rachel	4/14/2020	Various emails re SDNY appeal and bar date order	0.5	\$126.00
321 8	Kelly, Rachel	4/24/2020	Various emails re outstanding billing and invoices	0.5	\$126.00
Case Administration Total:				105.7	\$51,551.37
Asset Analysis and Recovery (B100.B120)					
315 2	Bauer, Alison D.	11/1/2019	Review precedent on CF actions against law firm and partner.	0.3	\$243.00
311 6	Parkinson, Meredith S.	11/1/2019	Review precedential case	0.7	\$374.85
315 3	Gray Jr., William F.	11/1/2019	Confer with Jim Halter re collection of fees in Rotger.	0.4	\$333.00
315 3	Gray Jr., William F.	11/7/2019	Communications regarding collection of fee in the Rotger matter with counsel for Andrea Paparella; email correspondence with J. Halter re same.	0.3	\$249.75
315 3	Gray Jr., William F.	11/14/2019	Review settlement of Rotger appeal.	0.2	\$166.50
315 2	Bauer, Alison D.	11/21/2019	Call with M. Parkinson on theories to reduce claims and attention to same.	0.5	\$405.00
311 6	Parkinson, Meredith S.	12/2/2019	Review EisnerAmper fee analysis regarding principal advances made during preference period and correspondence re same.	0.7	\$299.88
311 6	Parkinson, Meredith S.	12/3/2019	Begin preparing outline for Wilen affidavit (1.0); correspondence with J. Fullmer re review of Counsel Financial litigation pleadings (.2); review pleadings from previous claims asserted against Counsel Financial (2.0)	3.2	\$1,370.88
315 3	Gray Jr., William F.	3/26/2020	Confer w/ Chapter 11 Trustee re asset recovery issues; review case valuation issues.	0.5	\$342.00
Asset Analysis and Recovery Total:				6.8	\$3,784.86
Relief from Stay/Adequate Protection Proceedings (B100.B140)					
315 3	Gray Jr., William F.	11/8/2019	Work on bar stay relief motion (.3); confer with M. Licker re same (.1).	0.4	\$333.00
315 3	Gray Jr., William F.	11/15/2019	Work on settlement of automatic stay litigation involving the case brought by Barr (.6); conference with Michael Licker re same (.1).	0.7	\$582.75
311 6	Parkinson, Meredith S.	11/21/2019	Follow-up correspondence with counsel to M&T bank re stay relief motion.	0.1	\$53.55
Relief from Stay/Adequate Protection Proceedings Total:				1.2	\$969.30

Fee/Employment Applications (B100.B160)					
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321 8	Kelly, Rachel	11/1/2019	Emails with B. Frerichs and Billing Dept re outstanding invoices and backup data; review of data and invoices in prep of monthly fee statements.	2.0	\$603.00
315 2	Bauer, Alison D.	11/4/2019	Attention to communications from Wander and internally regarding objections to fee statements (.1); attention to potential scheduling of fee hearing (.1); revision to monthly statements (.3).	0.5	\$405.00
311 6	Parkinson, Meredith S.	11/4/2019	Correspondence with retained professionals re interim compensation process (.5); correspondence with counsel to Counsel Financial re timing of fee hearings (.2).	0.7	\$374.85
311 6	Parkinson, Meredith S.	11/5/2019	Discuss monthly fee statements and interim fee application process with A. Bauer and R. Kelly.	0.2	\$107.10
321 8	Kelly, Rachel	11/5/2019	Call with A. Bauer and M. Parkinson re fee applications (.2); revise and circulate fee applications (1.5); emails with B. Frerichs and Billing Dep't re same (.5)	2.2	\$663.30
315 2	Bauer, Alison D.	11/5/2019	Review and revision of monthly statements (.3) and confer with R. Kelly and M. Parkison (.2);	0.5	\$405.00
315 3	Gray Jr., William F.	11/5/2019	Review monthly fee statements.	0.4	\$333.00
321 8	Kelly, Rachel	11/4/2019	Further emails and review of invoices and backup data (.6); Revise monthly fee statements (1.2); emails with M. Parkinson and A. Bauer re same (.2) and incorporate changes into fee statements (1.5)	3.5	\$1,055.25
311 6	Parkinson, Meredith S.	11/6/2019	Review July fee statement and invoice.	0.3	\$160.65
315 2	Bauer, Alison D.	11/6/2019	Review and revise monthly fee statements and discuss with R. Kelly.	0.6	\$486.00
321 8	Kelly, Rachel	11/6/2019	Finalize monthly fee statements and file to docket; service of filings; emails to team and EisnerAmper with copies of filings	2.5	\$753.75
315 2	Bauer, Alison D.	11/12/2019	Discuss timing of hearing with W. Gray and email to and from M. Parkinson (.1).	0.1	\$81.00
315 2	Bauer, Alison D.	11/13/2019	Review monthly fees with R. Kelly.	0.7	\$567.00
321 8	Kelly, Rachel	11/13/2019	Meet with A. Bauer re Oct time entries	0.7	\$211.05
315 3	Gray Jr., William F.	11/12/2019	Review October time detail for October fee application.	0.5	\$416.25
311 6	Parkinson, Meredith S.	11/12/2019	Correspondence with A. Bauer and R. Kelly re timing of fee statements and fee applications (.2); follow up correspondence with retained professionals re same (.1).	0.3	\$160.65
311 6	Parkinson, Meredith S.	11/14/2019	Review transcripts regarding CF entitlement to client expense detail (.5); review loan documents regarding level of detail required under financial reporting to CF (1.0).	1.5	\$803.25
321 8	Kelly, Rachel	11/12/2019	Emails with M. Parkinson re fee statement objection deadlines and interim fee application (.3); update internal calendar (.2); research Pacer for interim fee applications (.3)	0.8	\$241.20
321 8	Kelly, Rachel	11/12/2019	Confer with B. Frerichs re Sept and Oct fee statements	0.5	\$150.75
321 8	Kelly, Rachel	11/13/2019	Review of detailed billing entries	2.1	\$633.15
315 2	Bauer, Alison D.	11/15/2019	Attention to communications with professionals.	0.2	\$162.00
311 6	Parkinson, Meredith S.	11/15/2019	Prepare response to CF counsel regarding CF objection to EisnerAmper fees and email correspondence with EisnerAmper, A. Bauer re same, and revise and send same to CF (.7); call with the Benefit Practice regarding fee statements and application process (.1).	0.8	\$428.40
315 2	Bauer, Alison D.	11/19/2019	Attention to September and October monthly fee statement in L&R and conferences with R. Kelly.	0.9	\$729.00
321 8	Kelly, Rachel	11/15/2019	Further review of detailed time entries.	1.9	\$572.85
321 8	Kelly, Rachel	11/18/2019	Emails and calls with P. Rosehill (.3); edits to Sept and Oct invoices in prep of fee statements (1.1); emails with M. Parkinson re same (.1)	1.5	\$452.25
323 2	Teoh, Jiun-Wen Bob	11/20/2019	Reviewed hearing transcripts for objection to Torsys fees.	0.7	\$296.10
321 8	Kelly, Rachel	11/19/2019	Final edits to Sept and Oct billing entries; review with A. Bauer	3.5	\$1,055.25

315 2	Bauer, Alison D.	11/21/2019	Review monthly fee statements for September.	0.2	\$162.00
315 2	Bauer, Alison D.	11/22/2019	Review monthly fee statements for Sept and Oct for L&R case.	0.1	\$81.00
315 2	Bauer, Alison D.	11/25/2019	Call with M. Parkinson and emails regarding interim fee application.	0.1	\$81.00
311 6	Parkinson, Meredith S.	11/18/2019	Correspondence with EisnerAmper and R. Kelly re fee statements for Foley and accounting professionals.	0.2	\$107.10
311 6	Parkinson, Meredith S.	11/19/2019	Correspondence with A. Bauer fee statement objection (.2); review EisnerAmper fee statements (.3).	0.5	\$267.75
311 6	Parkinson, Meredith S.	11/21/2019	Revise form fee statement for The Benefit Practice and send to Dan Crevani.	0.4	\$214.20
311 6	Parkinson, Meredith S.	11/20/2019	Review docket for objections to fee statements and correspondence with EisnerAmper re same.	0.3	\$160.65
311 6	Parkinson, Meredith S.	11/25/2019	Revisions to consolidated fee statement for benefits consultant and coordinate filing of same.	0.5	\$267.75
321 8	Kelly, Rachel	11/19/2019	Draft template of monthly fee statement for use by The Benefit Group	0.5	\$150.75
321 8	Kelly, Rachel	11/20/2019	Finalize invoice edits for use in Sept and Oct monthly fee statements	1.0	\$301.50
321 8	Kelly, Rachel	11/21/2019	Draft monthly fee statements for Sept and Oct; incorporate backup data; emails with Billing and Data re same	2.8	\$844.20
321 8	Kelly, Rachel	11/22/2019	Finalize monthly fee statements for Sept and Oct; review final drafts with A. Bauer; file to docket; service of same.	2.0	\$603.00
321 8	Kelly, Rachel	11/25/2019	Finalize and file The Benefit Practice monthly fee statement; service of same	0.6	\$180.90
311 6	Parkinson, Meredith S.	11/25/2019	Begin drafting summaries of work performed during first interim fee period.	1.5	\$803.25
311 6	Parkinson, Meredith S.	12/2/2019	Review and comment on initial draft of Foley fee application (1.0) use same to prepare template for The Benefit Practice (.5); review docket for objections to fee statements (.3); correspondence with EisnerAmper re fee application (.2).	2.0	\$856.80
218 7	Licker, Michael	12/4/2019	Prepare narrative description regarding discovery matters for fee application.	0.4	\$205.92
323 2	Teoh, Jiun-Wen Bob	12/4/2019	Drafted summaries of matters previously worked on for fee applications.	0.3	\$101.52
265 3	Fullmer, James S.	12/4/2019	Attention to fee applications.	0.5	\$181.80
311 6	Parkinson, Meredith S.	12/3/2019	Draft Exhibit E certification to The Benefit Practice fee application and circulate same with fee application to TBP.	0.5	\$214.20
311 6	Parkinson, Meredith S.	12/3/2019	Continue drafting fee summary insert for fee application.	0.7	\$299.88
311 6	Parkinson, Meredith S.	12/5/2019	Further review and revision of fee application (2.0); call with A. Bauer re fee application (.2)	2.2	\$942.48
311 6	Parkinson, Meredith S.	12/5/2019	Review, finalize and compile fee application for The Benefit Practice.	0.7	\$299.88
311 6	Parkinson, Meredith S.	12/4/2019	Revise Benefit Practice fee application to incorporate objection by CF and correspondence with TBP re same (.5); incorporate work summaries into fee application (.7).	1.2	\$514.08
315 3	Gray Jr., William F.	12/5/2019	Work on preparation of interim fee applications.	1.2	\$799.20
311 6	Parkinson, Meredith S.	12/12/2019	Call with Richard Lynne re fee statement.	0.1	\$42.84
311 6	Parkinson, Meredith S.	12/13/2019	Review Lynne fee statement and comment on same.	0.4	\$171.36
311 6	Parkinson, Meredith S.	12/16/2019	Review Lynne fee statement and coordinate filing.	0.2	\$85.68
311 6	Parkinson, Meredith S.	12/18/2019	Prepare proposed omnibus first interim fee order and supporting schedule.	2.0	\$856.80
311 6	Parkinson, Meredith S.	12/19/2019	Prepare order directing payment of fees and expenses in accordance with monthly fee statements.	1.0	\$428.40
323 2	Teoh, Jiun-Wen Bob	12/17/2019	Reviewed monthly statements and fee applications to create exhibits summarizing the amount sought by each professional.	2.9	\$981.36
323 2	Teoh, Jiun-Wen Bob	12/18/2019	Drafted proposed omnibus interims orders and schedules for compensation of professionals.	2.7	\$913.68

323 2	Teoh, Jiun-Wen Bob	12/19/2019	Revised proposed interim orders and schedules to incorporate UST comments	0.5	\$169.20
323 2	Teoh, Jiun-Wen Bob	12/20/2019	Revised proposed order for delivery to the Judge's chambers.	0.4	\$135.36
321 8	Kelly, Rachel	12/18/2019	Meeting with A. Bauer and M. Parkinson re interim applications; emails with B. Frerichs re same; calls with L. Pires re fees	1.0	\$241.20
315 2	Bauer, Alison D.	12/26/2019	Drafting of order for collections.	0.5	\$324.00
315 2	Bauer, Alison D.	12/27/2019	Drafting of order for collections.	0.3	\$194.40
321 8	Kelly, Rachel	1/6/2020	File notice of monthly statement on behalf of Richard Lynne; service of same.	0.5	\$126.00
321 8	Kelly, Rachel	1/3/2020	Review of billing entries	1.1	\$277.20
311 6	Parkinson, Meredith S.	1/9/2020	Email to chapter 11 trustee regarding transition issues re payment of fees pursuant to interim compensation procedures.	0.2	\$93.60
311 6	Parkinson, Meredith S.	1/6/2020	Review and revise Lynne fee statement and emails with Lynne re same.	0.4	\$187.20
315 3	Gray Jr., William F.	1/6/2020	Work out language, prepare and file fee application order pertaining to signing of year-end checks with approval of new Chapter 11 Trustee.	0.5	\$342.00
315 2	Bauer, Alison D.	1/14/2020	Review monthly fees.	0.2	\$133.20
311 6	Parkinson, Meredith S.	1/16/2020	Call with Eisner Amper re fee statements and order re same (.3) and follow-up correspondence with B. Teoh re same (.2).	0.5	\$234.00
315 3	Gray Jr., William F.	1/14/2020	Review monthly fee statements for preparation of information for monthly operating reports.	0.3	\$205.20
321 8	Kelly, Rachel	1/24/2020	File Eisner Amper monthly fee statements for Nov and Dec; service of same.	0.5	\$126.00
321 8	Kelly, Rachel	1/30/2020	Calls and email with Billing and Data re monthly fee statement; review of backup data and input into fee statement	1.5	\$378.00
321 8	Kelly, Rachel	2/4/2020	Continue draft and input backup data into monthly fee statement; circulate to A. Bauer for review	1.5	\$378.00
321 8	Kelly, Rachel	4/10/2020	Prepare Nov, Dec, and Jan monthly fee statements for filing	2.1	\$529.20
321 8	Kelly, Rachel	4/20/2020	Review of January backup data and input into monthly fee statement.	1.2	\$302.40
321 8	Kelly, Rachel	4/20/2020	Continue review and edits re Feb and March billing entries in preparation of monthly fee statements	0.8	\$201.60
321 8	Kelly, Rachel	4/27/2020	Review and finalize Nov, Dec, and Jan monthly statements; circulate for review.	0.5	\$126.00
321 8	Kelly, Rachel	4/22/2020	Finalize review and revisions to March billing entries; emails with P. Rosehill re same.	0.9	\$226.80
Fee/Employment Applications Total:				75.2	\$29,358.54
Fee/Employment Objections (B100.B170)					
315 2	Bauer, Alison D.	11/15/2019	Revising response to CF objection to EA fee statements.	0.3	\$243.00
315 2	Bauer, Alison D.	11/20/2019	Regarding CF objection to Torsys fee app - emails to and from C. Caparelli; email to Wander.	0.1	\$81.00
315 2	Bauer, Alison D.	12/5/2019	Call with M. Parkinson (.2); review of first interim fee application and certifications of Crevani, EisnerAmper and Foley Hoag and conferences with M. Parkinson and R. Kelly re same (1.1).	1.3	\$842.40
323 2	Teoh, Jiun-Wen Bob	1/6/2020	Revised Order authorizing payment with trustee consent to incorporate UST comments.	0.9	\$340.20
323 2	Teoh, Jiun-Wen Bob	1/6/2020	Further revised proposed order authorizing payment pursuant to monthly fee statements to incorporate UST comments.	0.5	\$189.00
Fee/Employment Objections Total:				3.1	\$1,695.60
Other Contested Matters (excluding assumption/rejection motions) (B100.B190)					
218 7	Licker, Michael	11/1/2019	Review and revise proposed Rule 2004 orders and circulate to opposing counsel.	0.7	\$450.45
323 2	Teoh, Jiun-Wen Bob	11/1/2019	Researched New York and Second Circuit cases examining judicial discretion to convert or dismiss a chapter 11 case for objection to motion to convert.	3.4	\$1,438.20

315 2	Bauer, Alison D.	11/4/2019	Confer with W. Gray on objection to motion to dismiss (.1); research and drafting 2.0).	2.1	\$1,701.00
218 7	Licker, Michael	11/4/2019	Prepare Bank of America Rule 2004 motion.	1.1	\$707.85
321 8	Kelly, Rachel	11/1/2019	Emails with eScribers re outstanding transcripts and place order to obtain transcripts	0.3	\$90.45
321 8	Kelly, Rachel	11/3/2019	Review of hearing transcript re relevant excerpts for opposition to motion to convert; emails with B. Teoh re same.	2.0	\$603.00
218 7	Licker, Michael	11/5/2019	Telephone conference with W. Gray regarding Bank of America 2004 motion (0.3) review and revise Bank of America 2004 motion (0.5); email to B. Bortnick regarding 2004 motion (0.1).	0.9	\$579.15
321 8	Kelly, Rachel	11/5/2019	Retrieve documents from SDNY appeal docket	0.3	\$90.45
315 3	Gray Jr., William F.	11/4/2019	Attention to and preparation of response to the Counsel Financial motion to convert the case.	4.2	\$3,496.50
315 3	Gray Jr., William F.	11/5/2019	Confer with M. Licker re Rule 2004 request of a third party.	0.3	\$249.75
323 2	Teoh, Jiun-Wen Bob	11/4/2019	Researched whether a surviving partner has duty and right to wind up in a post dissolution law firm.	1.8	\$761.40
311 6	Parkinson, Meredith S.	11/8/2019	Research chapter 11 eligibility of dissolved partnerships and corporations in other Circuits (1.5); begin drafting objection insert re "cause" under 1112(b) (2.4).	3.9	\$2,088.45
311 6	Parkinson, Meredith S.	11/6/2019	Research re evidentiary hearings on dismissal or conversion motions.	0.6	\$321.30
315 2	Bauer, Alison D.	11/7/2019	Research and drafting of objection to motion to convert case to chapter 7 and internal communications re same.	2.5	\$2,025.00
315 2	Bauer, Alison D.	11/6/2019	Research and drafting of objection to motion to convert case to chapter 7 and internal communications re same.	1.7	\$1,377.00
218 7	Licker, Michael	11/11/2019	Review and revise proposed order to Bortnick 2004 motion and email to B. Bortnick regarding same.	0.9	\$579.15
315 3	Gray Jr., William F.	11/5/2019	Review 2004 discovery request and amendment of 2004 document request for Counsel Financial and Blaine Bortnick.	0.8	\$666.00
315 3	Gray Jr., William F.	11/6/2019	Attention to response to conversion motion.	2.2	\$1,831.50
315 3	Gray Jr., William F.	11/7/2019	Confer re Rule 2004 motion re Yield Street; conference with counsel for Yield Street re scope of discovery.	0.3	\$249.75
315 3	Gray Jr., William F.	11/8/2019	Attention to preparing opposition to Counsel Financial's motion to convert.	3.6	\$2,997.00
315 2	Bauer, Alison D.	11/10/2019	Drafting and research of objection to motion to convert.	1.1	\$891.00
315 2	Bauer, Alison D.	11/8/2019	Research and drafting of objection to motion to convert case to chapter 7 and internal communications re same.	3.3	\$2,673.00
323 2	Teoh, Jiun-Wen Bob	11/5/2019	Reviewed pleadings in both related cases for helpful excerpts on wind-up and bankruptcy filing for objection to motion to convert.	1.7	\$719.10
323 2	Teoh, Jiun-Wen Bob	11/8/2019	Shepardized cases cited in CF II's motion to convert to identify distinguishing and other negative treatment cases.	1.6	\$676.80
323 2	Teoh, Jiun-Wen Bob	11/8/2019	Reviewed pleadings from L&R Firm bankruptcy for helpful language regarding wind-up and bankruptcy filing.	1.3	\$549.90
323 2	Teoh, Jiun-Wen Bob	11/8/2019	Revised and reorganized compilation of notes for objection to motion to convert and distributed to team.	0.3	\$126.90
321 8	Kelly, Rachel	11/10/2019	Further review of transcripts; compile and send relevant excerpts to B. Teoh	2.0	\$603.00
321 8	Kelly, Rachel	11/6/2019	Confer with W. Gray re extension to perfect appeal; Emails with process server re filing extension; Emails with J. Fullmer and P. Rosehill re filing extension; service of extension on D. Wander; Draft and send affidavit of service to process server.	0.9	\$271.35
321 8	Kelly, Rachel	11/7/2019	Further review of hearing transcript re relevant excerpts for opposition to motion to convert; emails with B. Teoh re same.	1.5	\$452.25
315 2	Bauer, Alison D.	11/12/2019	Confer with Gray and review and respond to emails re document request from D. Wander (.2); review notes (.2) call with M. Licker. (.1).	0.5	\$405.00
315 2	Bauer, Alison D.	11/12/2019	Strategy discussion on eligibility objection and affidavit with W. Gray (.3).	0.3	\$243.00
315 2	Bauer, Alison D.	11/11/2019	Attention to D. Wander request on case list.	0.1	\$81.00
315 2	Bauer, Alison D.	11/11/2019	Research and drafting of objection to motion to convert case to chapter 7 and internal communications with M. Parkinson re same.	0.5	\$405.00

315 2	Bauer, Alison D.	11/12/2019	Confer with Gray and Sullivan on litigation.	0.3	\$243.00
218 7	Licker, Michael	11/13/2019	Email to D. Wander regarding case lists and 2004 exams.	0.1	\$64.35
218 7	Licker, Michael	11/13/2019	Telephone conference with B. Bortnick regarding 2004 examination order (0.7); telephone conference with W. Gray regarding Bortnick 2004 order (0.1); revise Bortnick 2004 order (0.5); email to D. Wander regarding revisions to Counsel Financial 2004 orders (0.2).	1.4	\$900.90
315 2	Bauer, Alison D.	11/13/2019	Conferences with W. Gray re affidavit related to objection.	0.3	\$243.00
315 2	Bauer, Alison D.	11/13/2019	Revisions to drafts of the objection.	3.1	\$2,511.00
315 2	Bauer, Alison D.	11/14/2019	Conferences with W. Gray on objection to conversion motion and CF discovery issues and requests (.3).	0.3	\$243.00
218 7	Licker, Michael	11/14/2019	Telephone conference with W. Gray regarding Barr automatic stay motion (0.2); telephone conference with malpractice counsel regarding same (0.2); telephone conference with D. Wander regarding Counsel Financial 2004 orders (0.2).	0.6	\$386.10
315 2	Bauer, Alison D.	11/14/2019	Call with J. Liddle on conversion litigation (.5); follow up call with W. Gray (.2).	0.7	\$567.00
323 2	Teoh, Jiun-Wen Bob	11/11/2019	Revised research notes on objection to motion to convert to include hearing excerpts.	0.3	\$126.90
323 2	Teoh, Jiun-Wen Bob	11/12/2019	Revised objection to motion to convert to incorporate new research and excerpts from hearings and pleadings.	1.8	\$761.40
323 2	Teoh, Jiun-Wen Bob	11/12/2019	Researched the possibility of initiating adversarial proceeding to avoid a transfer on lien filed postpetition.	0.7	\$296.10
315 3	Gray Jr., William F.	11/12/2019	Prepare opposition to conversion motion.	2.6	\$2,164.50
315 3	Gray Jr., William F.	11/12/2019	Review and withdraw Yieldstreet Rule 2004 Motion.	0.4	\$333.00
323 2	Teoh, Jiun-Wen Bob	11/13/2019	Supplied citations and related additions to objection to motion to convert.	0.4	\$169.20
315 3	Gray Jr., William F.	11/13/2019	Prepare opposition to conversion motion and work on affidavits in opposition (1.1); call with Meredith Parkinson re recharacterization (.2).	1.3	\$1,082.25
315 3	Gray Jr., William F.	11/14/2019	Review designation of record in Erie appeal.	0.5	\$416.25
311 6	Parkinson, Meredith S.	11/11/2019	Continued drafting of and research for objection to motion to convert (2.5); review research report of B. Teoh on various arguments for objection (1.4); review PDFs of cases from B. Teoh re same (1).	4.9	\$2,623.95
311 6	Parkinson, Meredith S.	11/13/2019	Call with W. Gray to discuss potential recharacterization arguments.	0.2	\$107.10
311 6	Parkinson, Meredith S.	11/14/2019	Further research re recharacterization and outline arguments re same.	1.9	\$1,017.45
311 6	Parkinson, Meredith S.	11/14/2019	Review draft objection to motion to convert and begin commenting on same.	2.1	\$1,124.55
315 3	Gray Jr., William F.	11/14/2019	Confer re resolution of Audi lease payment issues.	0.3	\$249.75
315 3	Gray Jr., William F.	11/14/2019	Confer with A. Bauer and work on response to conversion motion.	2.7	\$2,247.75
321 8	Kelly, Rachel	11/13/2019	Emails with M. Licker re adjournment of Barr Motion to Lift Stay; draft adjournment and circulate; finalize adjournment, file to docket, and serve.	1.7	\$512.55
321 8	Kelly, Rachel	11/13/2019	Order transcript of 7/29 hearing per B. Teoh	0.2	\$60.30
321 8	Kelly, Rachel	11/14/2019	Draft and circulate notice of withdrawal of motion; finalize and file to docket; service of same	1.7	\$512.55
218 7	Licker, Michael	11/15/2019	Review and file Bortnick and Counsel Financial 2004 orders.	0.8	\$514.80
315 2	Bauer, Alison D.	11/15/2019	Confer with Gray re conversion motion and other litigation issues.	0.3	\$243.00
315 2	Bauer, Alison D.	11/19/2019	Analysis of pleadings filed in case.	0.7	\$567.00
315 3	Gray Jr., William F.	11/15/2019	Objection to conversion motion.	1.9	\$1,581.75
321 8	Kelly, Rachel	11/15/2019	Draft and circulate adjournment of motion to convert; email to A. Bauer re revisions; revise adjournment; finalize and file to docket; service of same.	1.7	\$512.55

218 7	Licker, Michael	11/20/2019	Telephone conference with E. Bortnick regarding client file (0.2); review R. Reverendo 2004 motion (0.2); email to J. Liddle regarding Bortnick client file issue (0.2); email to D. Wander regarding case lists (0.1).	0.7	\$450.45
218 7	Licker, Michael	11/21/2019	Telephone conference with W. Gray and A. Bauer regarding case lists (0.2) telephone conference with W. Gray and J. Fullmer regarding CF appeal (0.1); prepare for omnibus hearing (0.2); email to D. Wander regarding case lists (0.1).	0.6	\$386.10
218 7	Licker, Michael	11/22/2019	Respond to D. Wander email regarding case lists (0.2); telephone conference with A. Bauer regarding hearing preparation (0.1).	0.3	\$193.05
315 2	Bauer, Alison D.	11/22/2019	Confer with M. Licker (.1); review 341 meeting attorney notes (.2).	0.3	\$243.00
315 2	Bauer, Alison D.	11/21/2019	Prepare for hearing.	1.5	\$1,215.00
315 2	Bauer, Alison D.	11/21/2019	Review pleadings to be filed including agenda, adjournment notice.	0.2	\$162.00
315 2	Bauer, Alison D.	11/22/2019	Review and analysis of pleadings filed by counsel financial including objection to exclusivity and motion to file under seal and communication with client and team.	0.6	\$486.00
218 7	Licker, Michael	11/25/2019	Telephone conference with W. Gray regarding malpractice claims (0.2); telephone conference with W. Gray and A. Bauer regarding CF motion to seal (0.4); prepare opposition to motion to seal (1.9); attention to appeal of CF order (0.2).	2.7	\$1,737.45
315 2	Bauer, Alison D.	11/25/2019	Hearing preparation, including drafting outline and internal calls and review and revise opposition to motion to file under seal; call with W. Gray and A. Schwartz (.3).	7.0	\$5,670.00
323 2	Teoh, Jiun-Wen Bob	11/22/2019	Researched the procedural differences and implications of disallowance, subordination and recharacterization.	1.8	\$761.40
311 6	Parkinson, Meredith S.	11/21/2019	Review research on recharacterization; review summaries of loan transactions and prepare outline of challenges to CF claims and circulate same to team.	2.9	\$1,552.95
311 6	Parkinson, Meredith S.	11/26/2019	Call with W. Gray re adding placeholder facts to client affidavit (.1); revise affidavit with recharacterization arguments (.6).	0.7	\$374.85
315 3	Gray Jr., William F.	11/18/2019	Work on affidavit of Jeffrey L. Liddle in opposition to conversion motion; research issues regarding recharacterization and equitable subordination of Counsel Financial claim.	4.7	\$3,912.75
315 3	Gray Jr., William F.	11/19/2019	Work on affidavit in opposition to the motion to convert; review memorandum of law in opposition to the motion to convert.	5.2	\$4,329.00
315 3	Gray Jr., William F.	11/20/2019	Meeting with Alison Bauer re preparing opposition to conversion motion and plan formation issues.	0.5	\$416.25
315 3	Gray Jr., William F.	11/21/2019	Work on perfecting the 4th Department appeal re Erie County litigation, confer with M. Licker and J. Fullmer re same.	0.4	\$333.00
315 3	Gray Jr., William F.	11/21/2019	Work on affidavit in opposition to motion to convert, further research on standards for motion to convert and best interests of the state standards.	3.1	\$2,580.75
315 3	Gray Jr., William F.	11/22/2019	Review discovery issues related to production of case list, review motions by Counsel Financial to file case list under seal, etc.; confer with M. Licker re same.	0.8	\$666.00
315 3	Gray Jr., William F.	11/22/2019	Work on opposition papers to the motion to convert; legal research re standards for conversion cases.	2.7	\$2,247.75
218 7	Licker, Michael	11/26/2019	Prepare for and attend omnibus hearing regarding discovery issues (0.6); review and revise Bortnick 2004 exam order (0.1).	0.8	\$514.80
321 8	Kelly, Rachel	11/25/2019	File opposition to motion to file under seal; service of same.	0.5	\$150.75
315 2	Bauer, Alison D.	11/26/2019	Prepare for and attend hearing.	6.0	\$4,860.00
218 7	Licker, Michael	11/27/2019	Submit proposed Bortnick 2004 order to court (0.1); conference with J. Fullmer regarding appeal of state court order (0.5); telephone conference with W. Gray and J. Fullmer regarding appeal of state court order (0.3).	0.9	\$579.15
323 2	Teoh, Jiun-Wen Bob	11/25/2019	Reviewed and distinguished cases cited in CF's objection to motion to extend exclusivity periods.	0.2	\$84.60
311 6	Parkinson, Meredith S.	11/26/2019	Telephonically attend hearing.	1.6	\$856.80
315 2	Bauer, Alison D.	11/27/2019	Communications regarding motions to convert and objections thereto.	0.2	\$162.00
323 2	Teoh, Jiun-Wen Bob	12/2/2019	Reviewed transcripts and pleadings for additional details to add in response to Motions to Convert.	2.7	\$913.68

218 7	Licker, Michael	12/2/2019	Telephone conference with W. Gray regarding J. Liddle deposition and Erie County appeal brief (0.4); telephone conference with J. Fullmer regarding Erie County appeal brief (0.2)	0.6	\$308.88
323 2	Teoh, Jiun-Wen Bob	12/2/2019	Reviewed and identified proofs of claim referenced in Motion to Convert.	0.2	\$67.68
315 3	Gray Jr., William F.	11/25/2019	Work on Opposition papers to motion to convert; t/c US Trustee regarding the same	4.5	\$3,746.25
315 3	Gray Jr., William F.	11/25/2019	Prepare for Court hearing on exclusivity, sealing of documents motion, homestead exemption and cash collateral issues	1.7	\$1,415.25
315 3	Gray Jr., William F.	11/26/2019	Prepare for and attend hearing before Judge Lane on exclusivity, cash collateral, and homestead exemption	5.5	\$4,578.75
315 3	Gray Jr., William F.	11/27/2019	Work on opposition papers to conversion motion	5.9	\$4,911.75
323 2	Teoh, Jiun-Wen Bob	12/2/2019	Researched factors examined by courts for appointing chapter 11 trustee.	1.5	\$507.60
315 2	Bauer, Alison D.	12/2/2019	Drafting objection to Bortnick conversion motion and revising omnibus objection including analysis of Trustee's assertions.	4.0	\$2,592.00
315 3	Gray Jr., William F.	11/21/2019	Work on affidavit in opposition to motion to convert, further research on standards for motion to convert and best interests of the state standards.	0.6	\$499.50
218 7	Licker, Michael	12/3/2019	Telephone conference with W. Gray regarding J. Liddle deposition (0.2); email to J. Fullmer regarding Erie County appeal (0.2); telephone conference to firm malpractice counsel regarding settlement of malpractice claims (0.2); conference with J. Fullmer regarding Erie County appeal (0.6); telephone conference with A. Bauer regarding motions to convert (0.1).	1.3	\$669.24
265 3	Fullmer, James S.	12/3/2019	Legal research regarding litigation matter.	0.4	\$145.44
323 2	Teoh, Jiun-Wen Bob	12/3/2019	Revised J Liddle's affidavit in support of opposition to convert.	0.3	\$101.52
265 3	Fullmer, James S.	12/3/2019	Call with A. Bauer regarding legal research on litigation issue.	0.1	\$36.36
315 2	Bauer, Alison D.	12/4/2019	Confer with M. Parkinson re affidavits (.1); research for objection and affidavits and drafting of same (2.3).	2.4	\$1,555.20
315 2	Bauer, Alison D.	12/4/2019	Call with Parkinson, A. Wilen and A. Akinrinade on objection to motions to convert.	1.0	\$648.00
315 2	Bauer, Alison D.	12/5/2019	Confer with Gray and Teoh (.8); call with Gray and Liddle (.7); call with M. Parkinson on objection (.3).	1.8	\$1,166.40
218 7	Licker, Michael	12/5/2019	Telephone conference with W. Gray regarding Erie County appeal (0.3); telephone conference with J. Fullmer regarding appeal (0.2).	0.5	\$257.40
218 7	Licker, Michael	12/6/2019	Emails to D. Wander regarding appeal timing (0.2); conference with J. Fullmer regarding appeal (0.4); review and revise Rule 2004 motions (0.7); telephone conference with J. Liddle, W. Gray and J. Fullmer regarding Erie County Appeal and 2004 motions (1.8); telephone conference with W. Gray regarding conversion motions (0.2).	3.3	\$1,698.84
323 2	Teoh, Jiun-Wen Bob	12/6/2019	Researched parameters of "unusual circumstance" under 1112(b)(2) of Bankruptcy Code.	1.7	\$575.28
315 2	Bauer, Alison D.	12/7/2019	Work on objections; internal emails.	5.6	\$3,628.80
315 2	Bauer, Alison D.	12/6/2019	Work on objections and internal communications re same.	5.4	\$3,499.20
218 7	Licker, Michael	12/9/2019	Telephone conferences with malpractice counsel regarding settlement of malpractice claims (0.5); telephone conference with counsel for M. Barr regarding extension of automatic stay motion (0.2); telephone conference with B. Bortnick regarding Bortnick 2004 motion (0.2)	1.0	\$514.80
323 2	Teoh, Jiun-Wen Bob	12/9/2019	Reviewed and edited memo of law in opposition to motions to convert.	1.6	\$541.44
315 2	Bauer, Alison D.	12/9/2019	Work on affidavits, objections, memo (6.0); call with A. Akinrinade (.5)	6.5	\$4,212.00
311 6	Parkinson, Meredith S.	12/4/2019	Call with EisnerAmper and A. Bauer re Wilen affidavit (1.0); follow-up call with A. Akinrinade re same (.2).	1.2	\$514.08
311 6	Parkinson, Meredith S.	12/4/2019	Call with A. Bauer re objections to conversion motion.	0.1	\$42.84
311 6	Parkinson, Meredith S.	12/5/2019	Call with W. Gray re affidavits in support of objections.	0.1	\$42.84
315 2	Bauer, Alison D.	12/10/2019	Mark up Wilen affidavit (.8); confer with W. Gray (.1); review and mark up homestead order (.2); work on pleadings (3.0).	4.1	\$2,656.80

311 6	Parkinson, Meredith S.	12/4/2019	Correspondence with J. Fullmer and brief research re reporting negative accounts as assets on schedules.	0.4	\$171.36
218 7	Licker, Michael	12/10/2019	Conference with J. Fullmer regarding Rule 2004 motions.	0.2	\$102.96
265 3	Fullmer, James S.	12/10/2019	Meeting with M. Licker regarding discovery matters.	0.2	\$72.72
315 2	Bauer, Alison D.	12/3/2019	Work on objection arguments.	4.8	\$3,110.40
315 3	Gray Jr., William F.	12/2/2019	Work on motion to request additional time for Erie County Appeal.	0.5	\$333.00
315 3	Gray Jr., William F.	12/2/2019	Meeting with J. Liddle for deposition preparation.	2.8	\$1,864.80
315 3	Gray Jr., William F.	12/2/2019	Prepare opposition papers to conversion motions.	2.6	\$1,731.60
315 3	Gray Jr., William F.	12/3/2019	Preparation of J. Liddle for deposition; meetings with J. Liddle re same.	2.6	\$1,731.60
315 3	Gray Jr., William F.	12/3/2019	Issues re claims; conference with M. Licker (.2); review status of litigation claims against the estate, particularly those claims re bar stay litigation, etc.	0.6	\$399.60
315 3	Gray Jr., William F.	12/3/2019	Work on papers in opposition to conversion motions.	1.2	\$799.20
315 3	Gray Jr., William F.	12/4/2019	Prepare for, attend and defend deposition of J. Liddle at the offices of Davidoff, Hutcher & Citron.	7.2	\$4,795.20
315 3	Gray Jr., William F.	12/5/2019	Work on opposition papers to conversion motions.	3.6	\$2,397.60
315 3	Gray Jr., William F.	12/6/2019	Review US Trustee motion for conversion of case or appointment of Trustee.	2.4	\$1,598.40
315 3	Gray Jr., William F.	12/6/2019	Conference call with M. Licker, J. Fullmer and the client re preparation of brief and motion for extension of time to file relief from automatic stay for the Erie County appeal and discuss substantive brief.	2.0	\$1,332.00
315 3	Gray Jr., William F.	12/8/2019	Work on papers in opposition to motions to convert, particularly affidavits in opposition.	4.2	\$2,797.20
321 8	Kelly, Rachel	12/3/2019	Calls with J. Fullmer and Erie County clerk's office re record on appeal	0.6	\$144.72
321 8	Kelly, Rachel	12/4/2019	Calls and emails with J. Fullmer, M. Licker, and Record Press re process for record on appeal	1.0	\$241.20
321 8	Kelly, Rachel	12/3/2019	Emails with J. Fullmer re judgment roll; research re same.	0.4	\$96.48
218 7	Licker, Michael	12/11/2019	Review and revise opposition to conversion motions (2.5); review and revise Rule 2004 motions (0.3).	2.9	\$1,492.92
265 3	Fullmer, James S.	12/11/2019	Attention to litigation matters.	0.3	\$109.08
315 2	Bauer, Alison D.	12/11/2019	Various calls with M. Licker (.3); confer with M. Parkinson (.1); revise memorandum (.5); review and comment on affidavit (.4).	1.3	\$842.40
265 3	Fullmer, James S.	12/11/2019	Call with W. Gray and J. Teoh regarding litigation matters.	0.1	\$36.36
218 7	Licker, Michael	12/12/2019	Prepare objection to Bortnick Rule 2004 motion (1.6); review and revise opposition to motions to convert (0.5).	2.1	\$1,081.08
265 3	Fullmer, James S.	12/12/2019	Call with W. Gray regarding litigation matter.	0.1	\$36.36
265 3	Fullmer, James S.	12/12/2019	Call with M. Licker regarding litigation matter.	0.1	\$36.36
323 2	Teoh, Jiun-Wen Bob	12/12/2019	Reviewed all opposition to conversion papers and revised to conform and finalize.	8.6	\$2,910.24
218 7	Licker, Michael	12/12/2019	Telephone conferences with W. Gray and J. Fullmer regarding conversion motion opposition.	0.2	\$102.96
265 3	Fullmer, James S.	12/12/2019	Attention to drafting of responsive briefs to conversion motions.	6.7	\$2,436.12
265 3	Fullmer, James S.	12/12/2019	Calls with R. Kelly regarding litigation matters.	0.1	\$36.36
265 3	Fullmer, James S.	12/12/2019	Call with J. Teoh regarding litigation matters.	0.2	\$72.72
315 2	Bauer, Alison D.	12/12/2019	Call with A. Akinrinade, W. Gray (.4); mark up various pleadings in response to motions (.8).	1.2	\$777.60
265 3	Fullmer, James S.	12/12/2019	Call with M. Parkinson regarding litigation matter.	0.1	\$36.36

265 3	Fullmer, James S.	12/12/2019	Calls with A. Bauer regarding litigation matters.	0.5	\$181.80
315 2	Bauer, Alison D.	12/12/2019	Multitple calls with J. Fullmer on drafting (.4).	0.4	\$259.20
311 6	Parkinson, Meredith S.	12/13/2019	Call with client re Wilen declaration (.8); multiple calls, emails with EisnerAmper re same (1.0)and revisions to Wilen declaration and finalization for filing (1.0).	2.8	\$1,199.52
311 6	Parkinson, Meredith S.	12/12/2019	Correspondence with EisnerAmper regarding Wilen declaration and revisions to same, including additional review of interest rate analysis.	2.5	\$1,071.00
311 6	Parkinson, Meredith S.	12/12/2019	Proofread omnibus objection to conversion motion and supporting Liddle affidavit.	3.0	\$1,285.20
311 6	Parkinson, Meredith S.	12/11/2019	Discuss declaration with EisnerAmper (.2) and revise per comments of same (.5); call with client, W. Gray, and EisnerAmper re changes (.3); further drafting of Wilen affidavit (1.9).	2.9	\$1,242.36
311 6	Parkinson, Meredith S.	12/10/2019	Further revisions to supporting declaration (.5); call with client to discuss content of declarations opposing conversion motions (2.1); follow-up call with W. Gray re same (.2); review loan correspondence forwarded from client (.9); review comments of A. Bauer and M. Licker to Wilen declaration and incorporate same into declaration (.7); review JLL affidavit (1.5).	5.9	\$2,527.56
265 3	Fullmer, James S.	12/13/2019	Finalize response briefs to conversion motions.	1.0	\$363.60
311 6	Parkinson, Meredith S.	12/9/2019	Review Counsel Financial loan statements (1); call with W. Gray re Wilen declaration (.3); calls and emails with EisnerAmper re same (1.3); call with A. Bauer re same (.2); revise affidavit and circulate to team (2.0).	3.8	\$1,627.92
218 7	Licker, Michael	12/17/2019	Email to B. Bortnick regarding 2004 motion objection (0.2); telephone conference with J. Liddle regarding 2004 motions (0.6); review and revise 2004 motions (0.5); telephone conference with W. Gray regarding Counsel Financial reply papers in support of motion for conversion (0.2).	1.5	\$772.20
315 3	Gray Jr., William F.	12/9/2019	Work on opposition papers to Conversion Motions by the US Trustee, Blaine Bortnick and Counsel Financial.	6.7	\$4,462.20
315 3	Gray Jr., William F.	12/10/2019	Work on opposition papers to Conversion Motions by the US Trustee, Blaine Bortnick and Counsel Financial.	5.7	\$3,796.20
315 3	Gray Jr., William F.	12/11/2019	Work on opposition papers to Conversion Motions by the US Trustee, Blaine Bortnick and Counsel Financial; discuss with J. Fullmer and J. Teoh	7.8	\$5,194.80
315 3	Gray Jr., William F.	12/12/2019	Work on opposition papers to Conversion Motions by the US Trustee, Blaine Bortnick and Counsel Financial.	6.7	\$4,462.20
315 3	Gray Jr., William F.	12/13/2019	Work on and file opposition papers to Conversion Motions by the US Trustee, Blaine Bortnick and Counsel Financial or dismissal of case.	4.3	\$2,863.80
315 2	Bauer, Alison D.	12/17/2019	Attention to CF subpoena (.2); review Bortnick replies (.3); confer with W. Gray (.2); call with M. Licker (.1); review and revise agenda (.2).	1.0	\$648.00
323 2	Teoh, Jiun-Wen Bob	12/9/2019	Contacted team and collected working drafts of opposition papers for JLL review.	0.2	\$67.68
315 2	Bauer, Alison D.	12/13/2019	Work on pleadings re conversion.	2.0	\$1,296.00
315 2	Bauer, Alison D.	12/17/2019	Hearing prep.	8.5	\$5,508.00
315 2	Bauer, Alison D.	12/16/2019	Hearing prep.	1.9	\$1,231.20
323 2	Teoh, Jiun-Wen Bob	12/13/2019	Revised J Liddle affidavit and related papers to incorporate additional comments and finalize for filing.	3.4	\$1,150.56
265 3	Fullmer, James S.	12/17/2019	Legal research regarding litigation issue.	0.7	\$254.52
265 3	Fullmer, James S.	12/17/2019	Calls with A. Bauer regarding litigation matter.	0.1	\$36.36
265 3	Fullmer, James S.	12/17/2019	Call with W. Gray regarding litigation matter.	0.7	\$254.52
218 7	Licker, Michael	12/18/2019	Research regarding service of Bank of America Rule 2004 motion (0.2); review Counsel Financial reply papers in support of conversion (0.9); telephone conference with W. Gray regarding Counsel Financial reply papers (0.3).	1.4	\$720.72
265 3	Fullmer, James S.	12/18/2019	Call with R. Kelly regarding litigation issue.	0.1	\$36.36

265 3	Fullmer, James S.	12/18/2019	Call with W. Gray regarding litigation matters.	0.2	\$72.72
265 3	Fullmer, James S.	12/18/2019	Attention to litigation matters.	0.3	\$109.08
315 2	Bauer, Alison D.	12/18/2019	Phone call from J. Liddle with W. Gray.	0.7	\$453.60
315 2	Bauer, Alison D.	12/18/2019	Work on orders (.3); prepare for hearing (2.0).	2.3	\$1,490.40
265 3	Fullmer, James S.	12/19/2019	Assist in preparation for omnibus hearing.	0.2	\$72.72
321 8	Kelly, Rachel	12/9/2019	Emails with All NY Process and J. Fullmer re filing in 4th Dept	0.5	\$120.60
321 8	Kelly, Rachel	12/11/2019	Meet with B. Teoh and W. Gray re objections; review of documents; prepare binder of pending objections	1.3	\$313.56
321 8	Kelly, Rachel	12/12/2019	Review and edit objection to motion to convert memo of law, affidavit and declarations; calls and emails with team re same.	3.5	\$844.20
321 8	Kelly, Rachel	12/16/2019	Emails with M. Parkinson and A. Bauer re proposed orders (.2); finalize and file proposed 6th interim order re cash collateral and proposed order to extend exclusivity (.9); service of same (.4).	1.5	\$361.80
315 2	Bauer, Alison D.	12/19/2019	Prepare for and attend hearing including meeting with client, W. Gray and EisnerAmper.	5.0	\$3,240.00
315 2	Bauer, Alison D.	12/19/2019	Draft/review proposed orders.	0.2	\$129.60
315 3	Gray Jr., William F.	12/16/2019	Work on opposition papers and argument re Conversion Motions.	4.5	\$2,997.00
315 3	Gray Jr., William F.	12/17/2019	Review additional Rule 2004 motions for Bank of America and other parties.	0.4	\$266.40
315 3	Gray Jr., William F.	12/17/2019	Prepare arguments re Conversion Motions; review preparations of plan in response to feasibility issues.	5.3	\$3,529.80
315 3	Gray Jr., William F.	12/18/2019	Work on arguments and review potential witness testimony in regard to opposition to Conversion Motions (4.4); confer with James Fullmer (.2).	4.6	\$3,063.60
315 3	Gray Jr., William F.	12/19/2019	Attend court hearing before Judge Lane on Conversion Motions, cash collateral motions, motion to extend exclusivity and fee applications (7.6); discussions with A. Schwartz re US Trustee-related matters (.4).	8.0	\$5,328.00
315 3	Gray Jr., William F.	12/20/2019	Work on discussions with AI Togut and Melanie Cyganowski re potential interest in serving as US Trustee; preparation of response to A. Schwartz re same.	2.2	\$1,465.20
311 6	Parkinson, Meredith S.	12/17/2019	Review replies to conversion objections and supporting declarations and exhibits.	2.1	\$899.64
265 3	Fullmer, James S.	12/20/2019	Call with M. Parkinson regarding litigation issue.	0.1	\$36.36
323 2	Teoh, Jiun-Wen Bob	12/19/2019	Revised JLL affidavit and related preparations for the hearing.	1.0	\$338.40
321 8	Kelly, Rachel	12/17/2019	Emails re 2004 motions; revise and circulate per M. Licker; file and service of same.	1.5	\$361.80
321 8	Kelly, Rachel	12/18/2019	Research service requirements re Bank of America 2004 motion; emails with M. Licker and P. Rosehill re same; arrange for service of documents.	0.5	\$120.60
315 3	Gray Jr., William F.	1/7/2020	Review draft of appeal brief with regard to summary judgment in the Erie County action.	0.5	\$342.00
323 2	Teoh, Jiun-Wen Bob	1/7/2020	Research regarding appeal brief.	0.4	\$151.20
323 2	Teoh, Jiun-Wen Bob	1/14/2020	Researched issues related to contracts and guaranties for appeal brief of Erie County Action.	2.9	\$1,096.20
323 2	Teoh, Jiun-Wen Bob	1/16/2020	Research related to Appellant's Brief in Erie County Action.	1.9	\$718.20
323 2	Teoh, Jiun-Wen Bob	1/17/2020	Research related to appellant's brief in the Erie County Action	3.6	\$1,360.80
323 2	Teoh, Jiun-Wen Bob	1/17/2020	Conference call with M Licker and R Kelly to discuss appellant's brief in Erie County Action.	0.3	\$113.40
323 2	Teoh, Jiun-Wen Bob	1/23/2020	Conference call with M Licker and W Gray to discuss appeal brief in Erie County Action.	0.5	\$189.00
321 8	Kelly, Rachel	2/18/2020	Discuss with W. Gray re timeline for respondents to file answering brief in Erie County appeal (.2); review of NYCRR rules (.2); update internal calendars re stip to extend time to respond (.1)	0.5	\$126.00

321 8	Kelly, Rachel	2/19/2020	Finalize motion to seal and 9019 motion; file same to docket	1.0	\$252.00
321 8	Kelly, Rachel	3/4/2020	Research re requirements to extend time to perfect Willman appeal.	1.2	\$302.40
321 8	Kelly, Rachel	3/5/2020	Call to 1st dept re requirements for perfecting Willman appeal.	0.5	\$126.00
315 3	Gray Jr., William F.	3/3/2020	Work on Willman appeal.	0.3	\$205.20
315 3	Gray Jr., William F.	3/4/2020	Telephone call with J. Flaxer re Willman appeal.	0.3	\$205.20
321 8	Kelly, Rachel	3/5/2020	Draft and circulate letter request for extension of time to perfect Willman appeal.	0.7	\$176.40
218 7	Licker, Michael	3/9/2020	Telephone conference with A. Schwartz regarding Barr sealing motion (0.5); telephone conference with W. Gray regarding discovery motions (0.2).	0.7	\$378.00
323 2	Teoh, Jiun-Wen Bob	3/10/2020	Research standard to seal settlements (.9); draft declaration in support (1.2); review motion for potential redactions (.8).	2.9	\$1,096.20
321 8	Kelly, Rachel	3/6/2020	Research re 1st dep't appeal; call with 1st dep't clerk re filing requirements.	0.5	\$126.00
315 3	Gray Jr., William F.	3/9/2020	Prepare Request to extend time to perfect Willman appeal.	0.5	\$342.00
218 7	Licker, Michael	3/16/2020	Review and revise motion to redact Barr settlement (0.3); emails to L&R Trustee regarding same.	0.4	\$216.00
218 7	Licker, Michael	3/18/2020	Finalize Barr 9019 motion for filing.	0.3	\$162.00
218 7	Licker, Michael	3/24/2020	Telephone conference with A. Schwartz regarding motion to seal.	0.8	\$432.00
323 2	Teoh, Jiun-Wen Bob	3/16/2020	Revise motion to redact Barr motion and related papers	1.5	\$567.00
323 2	Teoh, Jiun-Wen Bob	3/18/2020	Finalize motion to redact and amended 9019 Barr motion (1.9); further revisions to motion to redact (.5); draft revised notices of motion (.9); prepare unredacted package for service to court chambers (1.3).	4.6	\$1,738.80
321 8	Kelly, Rachel	3/18/2020	Emails re motion to seal/redact and 9019 motion re Barr settlement; revise and finalize for filing; file to docket; service of same	2.0	\$504.00
321 8	Kelly, Rachel	3/19/2020	Prepare and send unredacted documents to chambers.	0.5	\$126.00
321 8	Kelly, Rachel	3/27/2020	Further research and review rules re certificate of no objection; draft certificates and circulate.	1.0	\$252.00
265 3	Fullmer, James S.	4/1/2020	Draft stipulation regarding extension of deadline to respond to CF II motion for leave to appeal.	0.6	\$246.24
321 8	Kelly, Rachel	3/26/2020	Email with M. Licker re certificate of no objection; research re same	0.8	\$201.60
265 3	Fullmer, James S.	4/2/2020	Emails with D. Wander regarding stipulation to extend deadlines in fee appeal.	0.3	\$123.12
321 8	Kelly, Rachel	4/3/2020	Email with chambers re withdrawal of motion; draft notice of withdrawal and circulate to team.	0.8	\$201.60
321 8	Kelly, Rachel	4/2/2020	Review of 4th dep't guidelines re covid-19; calls and emails with 4th Dept and Record press re emergency hearing; emails to W. Gray re same.	0.5	\$126.00
321 8	Kelly, Rachel	4/2/2020	Retrieve and circulate recently entered orders	0.3	\$75.60
265 3	Fullmer, James S.	4/8/2020	Finalize stipulation regarding extension of deadlines in SDNY appeal.	0.2	\$82.08
321 8	Kelly, Rachel	4/8/2020	Review SDNY appeal docket; file stipulation to extend time to answer; emails with J. Fullmer re same.	0.7	\$176.40
321 8	Kelly, Rachel	4/9/2020	Retrieve copy of order granting stipulation to extend and circulate; emails re pending appeals in SDNY	0.5	\$126.00
321 8	Kelly, Rachel	3/19/2020	Prepare and send unredacted documents to US Trustee and Ch 11 Trustee.	0.5	\$126.00
323 2	Teoh, Jiun-Wen Bob	4/1/2020	Review and preparation for hearing on Barr settlement motions (1.1); call with A Bauer to discuss case (.1); edit proposed orders and send to Judge Lane's chambers (.2).	1.4	\$529.20
Other Contested Matters (excluding assumption/rejection motions) Total:				416.7	\$244,930.6

Business Operations (B200.B210)					
265	Fullmer, James S.	11/25/2019	Calls with R. Lynne and A. Akinrinade regarding budget issues; e-mails with R. Lynne regarding same.	0.4	\$181.80
3					
265	Fullmer, James S.	12/9/2019	Call with A. Bauer regarding monthly operating reports.	0.2	\$72.72
3					
Business Operations Total:				0.6	\$254.52
Finance/Cash Collateral (B200.B230)					
315	Bauer, Alison D.	11/6/2019	Budget call with A. Akinrinade.	0.2	\$162.00
2					
315	Bauer, Alison D.	11/8/2019	Budgeting related information to A. Akinrinade.	0.1	\$81.00
2					
315	Bauer, Alison D.	11/12/2019	Call with Akinrinade and W. Gray on budgets, expenses, MORs, payments and collections regarding firm.	0.3	\$243.00
2					
311	Parkinson, Meredith S.	11/12/2019	Calls, emails with client and Paychex re workers compensation policies.	0.5	\$267.75
6					
315	Bauer, Alison D.	11/15/2019	Review fifth interim cash collateral motion and emails to and from M Parkinson (.1); attention to communications to Wander re disbursements (.1).	0.2	\$162.00
2					
315	Bauer, Alison D.	11/18/2019	Regarding budget issues: calls with A. Akinrinade (.4); confer with W. Gray (.2).	0.6	\$486.00
2					
311	Parkinson, Meredith S.	11/15/2019	Draft fifth interim cash collateral order and send to A. Bauer for review.	0.4	\$214.20
6					
315	Bauer, Alison D.	11/19/2019	Confer with Gray on budget issues and attention to emails re certain budget items (.2); review versions of budget/forecast and email questions to EA(.6); call with A. Akinrinade (.5).	1.1	\$891.00
2					
315	Bauer, Alison D.	11/22/2019	Communications with W. Gray (.2); confer with M. Parkinson (.1); respond to D. Wander email (.2); attention to proposed cash collateral order (.2).	0.7	\$567.00
2					
311	Parkinson, Meredith S.	11/21/2019	Call with A. Bauer re cash collateral and budget (.3).	0.3	\$160.65
6					
311	Parkinson, Meredith S.	11/22/2019	Coordinate finalization and filing of further interim order and budget (.2); emails with W. Gray and A. Bauer re same (.1).	0.3	\$160.65
6					
311	Parkinson, Meredith S.	11/19/2019	Circulate budget and interm cash collateral order to David Wander.	0.2	\$107.10
6					
311	Parkinson, Meredith S.	11/21/2019	Call with Paychex re workers compensation and follow-up email to R. Reverendo re same.	0.5	\$267.75
6					
315	Gray Jr., William F.	11/22/2019	Review monthly operating reports, cash collateral budgets and motions, opposition to cash collateral spending by Counsel Financial.	0.8	\$666.00
3					
321	Kelly, Rachel	11/22/2019	Finalize and file proposed 5th interim cash collateral order; service of same	0.6	\$180.90
8					
315	Bauer, Alison D.	11/21/2019	Budget issues.	0.3	\$243.00
2					
315	Bauer, Alison D.	11/27/2019	Review and revisions to order.	0.1	\$81.00
2					
311	Parkinson, Meredith S.	12/11/2019	Draft further interim cash collateral order.	0.3	\$128.52
6					
315	Bauer, Alison D.	12/18/2019	Prepare arguments for contested cash collateral hearing given Counsel Financial's newest objection to use of cash collateral in its entirety.	0.8	\$518.40
2					
315	Bauer, Alison D.	12/18/2019	Call with M. Parkinson and D. Wander (.6); follow up on proposal with client (.3).	0.9	\$583.20
2					
311	Parkinson, Meredith S.	12/16/2019	Coordinate filing of cash collateral order and budget.	0.2	\$85.68
6					
311	Parkinson, Meredith S.	12/17/2019	Correspondence with David Wander re accountants' role in preparing monthly operating reports.	0.2	\$85.68
6					
311	Parkinson, Meredith S.	12/18/2019	Research 552 "equities of the case" exception (2.5); research SDNY local rules on permitted adequate protection liens in interim cash collateral orders (.3); and correspondence with A. Bauer re same (.3).	3.1	\$1,328.04
6					
315	Gray Jr., William F.	12/23/2019	Telephone call with US Trustee and J. Liddle re introduction of Trustee and maintenance of bank account issues.	0.5	\$333.00
3					
315	Gray Jr., William F.	12/23/2019	Emails with Trustee re bank accounts and fee payment issues.	1.0	\$666.00
3					
Finance/Cash Collateral Total:				14.2	\$8,669.52

Tax Issues (B200.B240)					
315	Gray Jr., William F.	1/15/2020	Further request of extension of time to file tax returns by Liddle & Robinson and Jeffrey L. Liddle.	0.2	\$136.80
3					
Tax Issues Total:				0.2	\$136.80
Claims Administration and Objections (B300.B310)					
315	Gray Jr., William F.	11/1/2019	Work on response to motion to convert.	2.2	\$1,831.50
3					
323	Teoh, Jiun-Wen Bob	11/21/2019	Reviewed JLL and L&R claims registry to identify additional malpractice claims.	0.5	\$211.50
2					
311	Parkinson, Meredith S.	11/22/2019	Further research re treatment of CF claims and draft litigation strategy memo re same.	3.6	\$1,927.80
6					
311	Parkinson, Meredith S.	11/21/2019	Call with EisnerAmper re transaction history with respect to CF loans.	0.2	\$107.10
6					
311	Parkinson, Meredith S.	11/21/2019	Review materials on third party litigation financing.	0.3	\$160.65
6					
311	Parkinson, Meredith S.	12/2/2019	Correspondence with EisnerAmper re Wilen affidavit (.2); research re Ponzi scheme arguments (.5).	0.7	\$299.88
6					
323	Teoh, Jiun-Wen Bob	12/3/2019	Drafted Motion to Set Bar Date.	4.2	\$1,421.28
2					
315	Bauer, Alison D.	12/3/2019	Attention to bar date motion.	0.1	\$64.80
2					
311	Parkinson, Meredith S.	12/3/2019	Review and comment on draft bar date motion.	1.0	\$428.40
6					
311	Parkinson, Meredith S.	12/6/2019	Continued work on Wilen affidavit, including review of loan documents, loan statements, and payment history.	3.1	\$1,328.04
6					
311	Parkinson, Meredith S.	12/5/2019	Call with EisnerAmper re Wilen affidavit (.2); review Counsel Financial proofs of claim, loan summaries, and loan statements (.8).	1.0	\$428.40
6					
311	Parkinson, Meredith S.	12/7/2019	Review and comment on documentation request for Counsel Financial (.2).	0.2	\$85.68
6					
311	Parkinson, Meredith S.	12/4/2019	Review Victory Park investor materials and further research re investors in Counsel Financial entities for Wilen affidavit (.8); brief research re regulations on non-bank lenders in New York (.4).	1.2	\$514.08
6					
323	Teoh, Jiun-Wen Bob	12/10/2019	Revised Motion to Set Bar Date and related papers.	2.7	\$913.68
2					
315	Bauer, Alison D.	12/11/2019	Review bar date motion and order and provide comments to J. Teoh.	0.4	\$259.20
2					
323	Teoh, Jiun-Wen Bob	12/12/2019	Drafted and finalized Motions to Set Bar Date and related papers for filing.	1.3	\$439.92
2					
315	Bauer, Alison D.	12/12/2019	Review and revise bar date pleadings and provide comments to J. Teoh.	0.2	\$129.60
2					
311	Parkinson, Meredith S.	12/11/2019	Review spreadsheet from Counsel Financial regarding loan detail and correspondence re same.	0.8	\$342.72
6					
315	Gray Jr., William F.	12/9/2019	Review Barr date motion.	0.4	\$266.40
3					
323	Teoh, Jiun-Wen Bob	12/16/2019	Drafted proposed order to extend exclusivity.	0.3	\$101.52
2					
Claims Administration and Objections Total:				24.4	\$11,262.15
Plan and Disclosure Statement (including Business Plan) (B300.B320)					
323	Teoh, Jiun-Wen Bob	11/13/2019	Drafted Motion to Extend Exclusivity Periods.	3.4	\$1,438.20
2					
323	Teoh, Jiun-Wen Bob	11/13/2019	Drafted Notice of Motion to Extend Exclusivity Periods.	0.2	\$84.60
2					
323	Teoh, Jiun-Wen Bob	11/13/2019	Drafted motion for order shortening notice period for motion to extend exclusivity periods.	1.0	\$423.00
2					
315	Bauer, Alison D.	11/14/2019	Review and revise motion to extend exclusivity and related pleadings and internal communications re same.	0.6	\$486.00
2					
323	Teoh, Jiun-Wen Bob	11/14/2019	Revised motion to extend exclusivity periods and worked with R Kelly and to file and serve.	1.1	\$465.30
2					
311	Parkinson, Meredith S.	11/14/2019	Review motion to extend exclusivity and ex parte motion to shorten notice for same.	1.0	\$535.50
6					

321 8	Kelly, Rachel	11/14/2019	Emails with B. Teoh and A. Bauer re motion to extend exclusivity; finalize and file to docket, service of motion	1.3	\$391.95
315 2	Bauer, Alison D.	11/23/2019	Work on objection to exclusivity including emails from client and Foley Hoag attorneys.	0.3	\$243.00
315 2	Bauer, Alison D.	11/25/2019	Discussion with W. Gray on objection to exclusivity and plan issues.	0.5	\$405.00
315 3	Gray Jr., William F.	11/21/2019	Review exclusivity motion and check for any objections to exclusivity extension.	0.3	\$249.75
315 2	Bauer, Alison D.	11/27/2019	Review and revisions to exclusivity order.	0.1	\$81.00
315 3	Gray Jr., William F.	2/25/2020	Work on issues related to CF's liens on pre- and post-petition property and impact on classification of claims and cash collateral and administrative claim status (.5); conference call with M. Parkinson and J. Liddle re same (.5).	1.0	\$684.00
Plan and Disclosure Statement (including Business Plan) Total:				10.8	\$5,487.30
Restructurings (B400.B420)					
315 2	Bauer, Alison D.	11/20/2019	Confer with Gray (.5); research and analysis (1.4); calls with M Parkinson and J Fullmer (.2).	2.6	\$2,106.00
323 2	Teoh, Jiun-Wen Bob	12/4/2019	Drafted Motion to Set Bar Date.	1.7	\$575.28
Restructurings Total:				4.3	\$2,681.28
Trial and Hearing Attendance (L400.L450)					
311 6	Parkinson, Meredith S.	12/19/2019	Review state court stipulations to determine whether executed version of supporting document was attached in advance of hearing.	0.6	\$257.04
311 6	Parkinson, Meredith S.	12/19/2019	Telephonically attend hearing.	3.5	\$1,499.40
Trial and Hearing Attendance Total:				4.1	\$1,756.44
Total:				679.6	\$370,171.98

Foley Hoag LLP
Cost Billed by Cost Code on 36355.00002
Entries Billed November 2019 - April 2020

Attorney	Work Date	Narrative	Amount
Conference Call (005)			
311 Parkinson, Meredith S. 6	11/26/2019	VENDOR: MEREDITH S. PARKINSON INVOICE#: 3864398012261439 DATE: 12/26/2019 - Telephone call charge - 11/26/19 - Conference Call Charges-Meredith Parkinson, Took part in telephonic hearing and amount was charged to personal credit card 11/26/19	\$58.00
311 Parkinson, Meredith S. 6	12/19/2019	VENDOR: MEREDITH S. PARKINSON INVOICE#: 3894111201081523 DATE: 1/8/2020 - CourtCall receipt - 12/19/19 - Conference Call Charges-Meredith Parkinson, CourtCall conference call for hearing on 12/19/19 12/19/19	\$170.00
315 Bauer, Alison D. 2	2/12/2020	Cancellation of: VENDOR: COURTCALL, LLC INVOICE#: 10032589 DATE: 9/5/2019 - 10032589 - COURTCALL, LLC - CourtCall - 09/05/19	(\$44.00)
Conference Call Total:			\$184.00
Courier Services (027)			
315 Bauer, Alison D. 2	11/25/2019	VENDOR: CITY EXPEDITOR INC INVOICE#: 83087 DATE: 10/31/2019 - Messenger Service - CITY EXPEDITOR INC - Messenger services for 10/23 - U.S. Courthouse - 10/31/19	\$43.00
315 Bauer, Alison D. 2	11/25/2019	VENDOR: CITY EXPEDITOR INC INVOICE#: 83087 DATE: 10/31/2019 - Messenger Service - CITY EXPEDITOR INC - Messenger services for 10/23 to US Bankruptcy Court - 10/31/19	\$43.00
315 Bauer, Alison D. 2	1/17/2020	VENDOR: CITY EXPEDITOR INC INVOICE#: 84143 DATE: 12/31/2019 - - CITY EXPEDITOR INC - Messenger Services 12/13 to: Sean H. Lane, 1 Bowling Green Court, Rm. 701, Bowling Green, NY - 12/31/19	\$17.00
315 Bauer, Alison D. 2	2/20/2020	Vendor: CITY EXPEDITOR INC Invoice#: 84778 Date: 1/31/2020 - - CITY EXPEDITOR INC - Courier Service - Jan. 21, 2020 - Liddle & Robinson - 01/31/20	\$27.00
Courier Services Total:			\$130.00
Express Delivery (FEDEX) (029)			
321 Kelly, Rachel 8	10/29/2019	VENDOR: FEDEX INVOICE#: 682715707 DATE: 11/4/2019 "Federal Express Delivery Ship Date: 10/29/2019 Recipient: Hon Sean Lane US Bankruptcy Court NEW YORK, NY"	\$17.07
321 Kelly, Rachel 8	11/1/2019	VENDOR: FEDEX INVOICE#: 683424813 DATE: 11/11/2019 "Federal Express Delivery Ship Date: 11/01/2019 Recipient: Division of Corporations NYS Dept of State ALBANY, NY"	\$16.85
Express Delivery (FEDEX) Total:			\$33.92

In-House B&W Printing - Outsourced (055)			
321 8	Kelly, Rachel	1/22/2020 In-House B&W Printing - Outsourced	\$183.80
In-House B&W Printing - Outsourced Total:			\$183.80
Document Preparation (100)			
321 8	Kelly, Rachel	4/7/2020 Vendor: RECORD PRESS INC. Invoice#: 104408 Date: 2/1/2020 - due 2/16/20 - RECORD PRESS INC. - Appellant's Brief & Record on Appeal - 02/01/20	\$3,692.10
Document Preparation Total:			\$3,692.10
Filing & Recording Fees (111)			
300 3	Clapp, Helen	12/18/2019 VENDOR: PRECISION CORPORATE SERVICES INC INVOICE#: 290648 DATE: 12/18/2019 - - PRECISION CORPORATE SERVICES INC - UCC Searches - 12/18/19	\$253.00
315 3	Gray Jr., William F.	12/10/2019 Vendor: APPELLATE DIVISION, FOURTH DEPARTMENT; Invoice#: CR12102019; Date: 12/10/2019 - Filing fee for a motion	\$22.50
315 3	Gray Jr., William F.	2/27/2020 July incoming wire -advance for the chapter 11 filing fee	(\$1,717.00)
Filing & Recording Fees Total:			(\$1,441.50)
Official Fees and Costs (112)			
317 7	Rosehill, Phillip	11/9/2019 VENDOR: AMERICAN EXPRESS INVOICE#: NY120119 DATE: 12/1/2019 American Express - NY DOS CORP - copy charges for documents - 11/09/19	\$15.00
Official Fees and Costs Total:			\$15.00
Outside Professional Fees (113)			
315 2	Bauer, Alison D.	10/3/2019 VENDOR: AMERICAN EXPRESS INVOICE#: NY110119 DATE: 11/1/2019 American Express - COURT CALL - on 9/5/19 - 10/3/19	\$44.00
317 7	Rosehill, Phillip	11/2/2019 VENDOR: AMERICAN EXPRESS INVOICE#: NY120119 DATE: 12/1/2019 American Express - ESCRIBERS - legal transcription - 11/02/19	\$79.20
321 8	Kelly, Rachel	10/26/2019 VENDOR: AMERICAN EXPRESS INVOICE#: NY110119 DATE: 11/1/2019 American Express - ESCRIBERS - legal transcription - 10/26/19	\$387.20
321 8	Kelly, Rachel	1/11/2020 VENDOR: AMERICAN EXPRESS INVOICE#: NY02012020 DATE: 2/1/2020 American Express - Escibers - transcription service - 01/11/20	\$392.40
Outside Professional Fees Total:			\$902.80
Air Fare (200)			
311 6	Parkinson, Meredith S.	10/29/2019 Vendor: AIRPLUS INTERNATIONAL INC; Invoice#: Z200133381; Date: 10/29/2019 - Travel through 10/29/19 - Ticket#00 17468482200;Parkinson/MeredithBOS LGA10/24/2019AABOSLGA	\$326.11
311 6	Parkinson, Meredith S.	11/26/2019 Vendor: AIRPLUS INTERNATIONAL INC; Invoice#: Z200134981; Date: 11/26/2019 - Travel through 11/26/19 - Ticket#89 00791708718;Parkinson/MeredithTravel agency service fee11/18/2019NO CITY LISTED	\$10.00
Air Fare Total:			\$336.11
Taxi Fare (201)			
315 2	Bauer, Alison D.	12/17/2019 VENDOR: ALISON D. BAUER INVOICE#: 3882471501081523 DATE: 1/8/2020 - Taxi - Working Late 12/17 L&R - Taxi-Alison Bauer,Taxi home after working late 12/17/19	\$16.80
Taxi Fare Total:			\$16.80
Train Fare (205)			
311 6	Parkinson, Meredith S.	10/29/2019 Vendor: AIRPLUS INTERNATIONAL INC; Invoice#: Z200133381; Date: 10/29/2019 - Travel through 10/29/19 - Ticket#55 40933582110;Parkinson/MeredithNYP BOS10/25/20192VNO CITY LISTED	\$174.00
Train Fare Total:			\$174.00
Meals (206)			
321 8	Kelly, Rachel	10/30/2019 VENDOR: AMERICAN EXPRESS INVOICE#: NY110119 DATE: 11/1/2019 American Express - CULINART - Liddle team meeting - Gray; Bauer; Kelly; Teoh - 10/30/19	\$75.94
321 8	Kelly, Rachel	11/19/2019 VENDOR: GRUBHUB HOLDINGS INC. INVOICE#: SL1362251 DATE: 11/24/2019 GRUBHUB - Num Pang Sandwich Shop -Working late on filings - 11/19/19	\$26.00

321 8	Kelly, Rachel	11/25/2019	VENDOR: GRUBHUB HOLDINGS INC. INVOICE#: SL1362252 DATE: 12/1/2019 GRUBHUB - Hungry Kitchen - Late filings - 11/25/19	\$38.08
Meals Total:				\$140.02
Uber Service (211)				
315 3	Gray Jr., William F.	10/2/2019	VENDOR: WILLIAM F. GRAY, JR. INVOICE#: 3828703012111355 DATE: 12/11/2019 - Car back from court w/ JLL (client) - Uber Service-William Gray Jr.,Car back from court w/ JLL (client) 10/02/19	\$62.01
Uber Service Total:				\$62.01
Computer Research, PACER (312)				
270 1	Bennett, Sarah S.	3/27/2020	PACER Charges for December 2019	\$146.60
270 1	Bennett, Sarah S.	3/27/2020	PACER Charges for February 2020	\$5.40
270 1	Bennett, Sarah S.	3/27/2020	PACER Charges for January 2020	\$41.00
Computer Research, PACER Total:				\$193.00
Total:				\$4,622.06

EXHIBIT D

CERTIFICATION

Alison D. Bauer
William F. Gray, Jr.
FOLEY HOAG LLP
1301 Avenue of the Americas
25th Floor
New York, New York 10019
Tel: (646) 927-5500
Fax: (646) 927-5599

Michael Licker
Meredith Parkinson
FOLEY HOAG LLP
Seaport West
155 Seaport Boulevard
Boston, Massachusetts 02210
Tel: (617) 832-1000
Fax: (617) 832-7000

Attorneys for Jeffrey Lew Liddle Debtor and Debtor in Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x
In re	: Chapter 11
	:
LIDDLE & ROBINSON, L.L.P.,	: Case No. 19-12346 (SHL)
	:
Debtor	: Jointly Administered with 19-10747 (SHL)
-----	:
	x

**CERTIFICATION OF WILLIAM F. GRAY, JR. PURSUANT TO FEE
GUIDELINES FOR FEES AND DISBURSEMENTS IN SOUTHERN
DISTRICT OF NEW YORK BANKRUPTCY CASES**

I, **WILLIAM F. GRAY, JR.**, certify, as follows:

1. I am an attorney duly admitted to practice law in the State of New York and have entered an appearance in the above-captioned cases. I am a partner in the law firm of Foley Hoag LLP ("Foley Hoag"). I submit this certification with respect to the Second Interim Application for Compensation and Reimbursement of Expenses for the Period from November 1, 2019 through and including April 30, 2020 (the "Application").

2. I make this certification in accordance with the *Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases* pursuant to General Order M-447 (Jan. 29, 2013) (the "Local Guidelines"), the *Amended Order Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of Professionals*, dated

November 25, 2009 (the “UST Guidelines”), and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* [ECF No. 48] (the “Interim Compensation Order,” and collectively with the Local Guidelines and UST Guidelines, the “Fee Guidelines”).

3. In connection therewith, I hereby certify that:

(a) I have read the Application and, to the best of my knowledge, information and belief, formed after reasonable inquiry, the Application complies with the Fee Guidelines;

(b) To the best of my knowledge, information and belief, formed after reasonable inquiry, the fees and disbursements sought in the Application fall within the Fee Guidelines, except as specifically noted in this certification and/or in the Application;

(c) To the best of my knowledge, information and belief formed after reasonable inquiry, except as set forth in the Application, the fees and disbursements sought are billed at rates in accordance with practices customarily employed by Foley Hoag and generally accepted by Foley Hoag’s clients; and

(d) To the best of my knowledge, information and belief, formed after reasonable inquiry, and except as otherwise stated in the Application, in providing reimbursable services: Foley Hoag does not make a profit on those services; in charging for a particular service, Foley Hoag does not include in the amount for which reimbursement is sought the amortization of the cost of any investment, equipment or capital outlay; in seeking reimbursement for services which Foley Hoag justifiably purchased or contracted from a third party, Foley Hoag seeks reimbursement only for the amount paid by Foley Hoag to such vendors.

4. Pursuant to section B(3) of the Local Guidelines, I certify that the Debtor has been provided with a copy of the Application at least fourteen (14) days before the date set by the Court for the hearing on the Application.

Dated: June 4, 2020
New York, New York

/s/ William F. Gray, Jr.
WILLIAM F. GRAY, JR